

**REPORT
OF THE
INTERNATIONAL COURT
OF JUSTICE**

1 August 1989 – 31 July 1990

GENERAL ASSEMBLY

OFFICIAL RECORDS: FORTY-FIFTH SESSION

SUPPLEMENT No. 4 (A/45/4)



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New York, 1990

NOTE

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

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I. COMPOSITION OF THE COURT

1. The present composition of the Court is as follows: President: José María Ruda; Vice-President: Kéba Mbaye; Judges: Manfred Lachs, Taslim Olawale Elias, Shigeru Oda, Roberto Ago, Stephen M. Schwebel, Sir Robert Jennings, Mohammed Bedjaoui, Ni Zhengyu, Jens Evensen, Nikolai K. Tarassov, Gilbert Guillaume, Mohamed Shahabuddeen and Raghunandan Swarup Pathak.
2. The Registrar of the Court is Mr. Eduardo Valencia-Ospina. The Deputy-Registrar is Mr. Bernard Noble.
3. In accordance with Article 29 of the Statute, the Court forms annually a Chamber of Summary Procedure. On 6 February 1990, this Chamber was constituted as follows:

Members

President, José María Ruda;

Vice-President, Kéba Mbaye;

Judges Sir Robert Jennings, Ni Zhengyu and Jens Evensen.

Substitute members

Judges Gilbert Guillaume and Mohamed Shahabuddeen.

4. The original membership of the Chamber formed by the Court on 8 May 1987 for the purpose of dealing with the case concerning the Land, island and maritime frontier dispute (El Salvador/Honduras) was as follows: Judges José Sette-Camara (President of the Chamber), Shigeru Oda and Sir Robert Jennings; Judges ad hoc Nicolas Valticos and Michel Virally, chosen respectively by El Salvador and Honduras. Following the death of Judge Virally, recorded in the previous report, Honduras chose Mr. Santiago Torres Bernárdez to replace him. On 13 December 1989 the Court made an Order declaring the following new composition of the Chamber: Judges José Sette-Camara (President of the Chamber), Shigeru Oda and Sir Robert Jennings; Judges ad hoc Nicolas Valticos and Santiago Torres Bernárdez.
5. Mr. Claude-Albert Colliard, chosen by Nicaragua, sits as a judge ad hoc in the case concerning Military and paramilitary activities in and against Nicaragua (Nicaragua v. United States of America).
6. In the case concerning Maritime delimitation in the area between Greenland and Jan Mayen (Denmark v. Norway), Denmark has chosen Mr. Paul Henning Fischer to sit as a judge ad hoc.
7. In the case concerning the Arbitral award of 31 July 1989 (Guinea-Bissau v. Senegal), Guinea-Bissau has chosen Mr. Hubert Thierry to sit as a judge ad hoc.

II. JURISDICTION OF THE COURT

A. Jurisdiction of the Court in contentious cases

8. On 31 July 1990, the 159 States Members of the United Nations, together with Liechtenstein, Nauru, San Marino and Switzerland, were parties to the Statute of the Court.

9. There are now 51 States which have made declarations (a number of them with reservations) recognizing the jurisdiction of the Court as compulsory, as contemplated by Article 36, paragraphs 2 and 5, of the Statute. They are: Australia, Austria, Barbados, Belgium, Botswana, Cambodia, Canada, Colombia, Costa Rica, Cyprus, Denmark, Dominican Republic, Egypt, El Salvador, Finland, Gambia, Guinea-Bissau, Haiti, Honduras, India, Japan, Kenya, Liberia, Liechtenstein, Luxembourg, Malawi, Malta, Mauritius, Mexico, Nauru, Netherlands, New Zealand, Nicaragua, Nigeria, Norway, Pakistan, Panama, Philippines, Portugal, Senegal, Somalia, Sudan, Suriname, Swaziland, Sweden, Switzerland, Togo, Uganda, United Kingdom of Great Britain and Northern Ireland, Uruguay and Zaire. The texts of the declarations filed by those States appear in chapter IV, section II, of the I.C.J. Yearbook 1989-1990. The declaration of Guinea-Bissau was deposited with the Secretary-General of the United Nations during the 12 months under review, on 7 August 1989.

10. Since 1 August 1989, three treaties providing for the jurisdiction of the Court in contentious cases and registered with the Secretariat of the United Nations have been brought to the knowledge of the Court: the Convention on the Protection of the Marine Environment of the Baltic Sea Area, concluded at Helsinki on 22 March 1974 (art. 18, para. 2); the Paris Act, concluded on 24 July 1971, relating to the Berne Convention for the Protection of Literary and Artistic Works (art. 33); and the International Convention against the Recruitment, Use, Financing and Training of Mercenaries, adopted by the General Assembly of the United Nations in its resolution 44/34 of 4 December 1989 (art. 17, para. 1).

11. Lists of treaties and conventions in force which provide for the jurisdiction of the Court appear in chapter IV, section II, of the I.C.J. Yearbook 1989-1990. In addition, the jurisdiction of the Court extends to treaties or conventions in force providing for reference to the Permanent Court of International Justice (Statute, Art. 37).

B. Jurisdiction of the Court in advisory proceedings

12. In addition to the United Nations (General Assembly, Security Council, Economic and Social Council, Trusteeship Council, Interim Committee of the General Assembly, Committee on Applications for Review of Administrative Tribunal Judgements), the following organizations are at present authorized to request advisory opinions of the Court on legal questions:

International Labour Organisation;

Food and Agriculture Organization of the United Nations;

United Nations Educational, Scientific and Cultural Organization;

International Civil Aviation Organization;
World Health Organization;
World Bank;
International Finance Corporation;
International Development Association;
International Monetary Fund;
International Telecommunication Union;
World Meteorological Organization;
International Maritime Organization;
World Intellectual Property Organization;
International Fund for Agricultural Development;
United Nations Industrial Development Organization;
International Atomic Energy Agency.

13. The international instruments which make provision for the advisory jurisdiction of the Court are listed in chapter IV, section I, of the I.C.J. Yearbook 1989-1990.

III. JUDICIAL WORK OF THE COURT

14. During the period under review the Court was seized of one contentious case, that concerning the Arbitral award of 31 July 1989 (Guinea-Bissau v. Senegal), and received from Nicaragua an Application for permission to intervene in the case, referred to a Chamber, concerning the Land, island and maritime frontier dispute (El Salvador/Honduras) (see para. 56 below).

15. The Court held 7 public sittings and 34 private meetings. It delivered an Advisory Opinion in the case concerning the Applicability of article VI, section 22, of the Convention on the Privileges and Immunities of the United Nations. It made one Order in the contentious case concerning Border and transborder armed actions (Nicaragua v. Honduras), one Order in the contentious case concerning the Aerial incident of 3 July 1988 (Islamic Republic of Iran v. United States of America) and two Orders in the contentious case concerning the Arbitral award of 31 July 1989 (Guinea-Bissau v. Senegal), one of which was on a request by Guinea-Bissau for the indication of provisional measures. In the contentious case concerning the Land, island and maritime frontier dispute (El Salvador/Honduras), the Court made one Order on the composition of the Chamber and another referring the Application for permission to intervene to the Chamber dealing with the case (see para. 57 below).

16. The President of the Court made three Orders, in the contentious cases concerning Border and transborder armed actions (Nicaragua v. Honduras), the Aerial incident of 3 July 1988 (Islamic Republic of Iran v. United States of America) and Maritime delimitation in the area between Greenland and Jan Mayen, respectively.

17. During the period under review, the Chamber constituted to deal with the case concerning the Land, island and maritime frontier dispute (El Salvador/Honduras) held five public sittings and three private meetings; the President of the Chamber made one Order.

A. Contentious cases before the Court

1. Military and paramilitary activities in and against Nicaragua (Nicaragua v. United States of America)

18. In its Judgment of 27 June 1986 on the merits of this case, the Court found, inter alia, that the United States of America was under and obligation to make reparation to the Republic of Nicaragua for all injury caused to Nicaragua by certain breaches of obligations under international law committed by the United States. It further decided "that the form and amount of such reparation, failing agreement between the Parties, [would] be settled by the Court", reserving for that purpose the subsequent procedure.

19. In a letter of 7 September 1987, the Agent of Nicaragua stated that no agreement had been reached between the Parties as to the form and amount of the reparation and that Nicaragua requested the Court to make the necessary orders for the further conduct of the case.

20. By a letter dated 13 November 1987, the Deputy-Agent of the United States informed the Registrar that the United States remained of the view that the Court

was without jurisdiction to entertain the dispute and that the Nicaraguan Application was inadmissible, and that, accordingly, the United States would not be represented at a meeting, to be held in accordance with article 31 of the Rules of Court, for the purpose of ascertaining views of the Parties on the procedure to be followed.

21. After having ascertained the views of the Government of Nicaragua and having afforded the Government of the United States of America an opportunity of stating its views, the Court, by an Order of 18 November 1987, fixed 29 March 1988 as the time-limit for a Memorial of the Republic of Nicaragua and 29 July 1988 as the time-limit for a Counter-Memorial of the United States of America.

22. The Memorial of the Republic of Nicaragua was duly filed on 29 March 1988. The United States of America did not file a Counter-Memorial within the prescribed time-limit.

23. At a meeting on 22 June 1990 called by the President of the Court to ascertain the views of Nicaragua and the United States of America on the date for the opening of oral proceedings on compensation in this case, the Agent of Nicaragua informed the President of the position of his Government, already set out in a letter from the Agent to the Registrar of the Court dated 20 June 1990. He indicated that the new Government of Nicaragua was carefully studying the different matters it had pending before the Court; that the instant case was very complex and that, added to the many difficult tasks facing the Government, those were special circumstances that would make it extremely inconvenient for it to take a decision on what procedure to follow in this case during the coming months. The President, in the light of the position thus taken by the Government of Nicaragua, stated that he would inform the Court and in the meantime take no action to fix a date for hearings.

2. Border and transborder armed actions (Nicaragua v. Honduras)

24. On 28 July 1986, the Republic of Nicaragua filed in the Registry of the Court an Application instituting proceedings against the Republic of Honduras. The matters referred to in the Application included alleged border and transborder armed actions organized by contras on its territory from Honduras, the giving of assistance to the contras by the armed forces of Honduras, direct participation by the latter in military attacks against its territory, and threats of force against it emanating from the Government of Honduras. It requested the Court to adjudge and declare:

"(a) That the acts and omissions of Honduras in the material period constitute breaches of the various obligations of customary international law and the treaties specified in the body of this Application for which the Republic of Honduras bears legal responsibility;

"(b) That Honduras is under a duty immediately to cease and to refrain from all such acts as may constitute breaches of the foregoing legal obligations;

"(c) That Honduras is under an obligation to make reparation to the Republic of Nicaragua for all injury caused to Nicaragua by the breaches of

obligations under the pertinent rules of customary international law and treaty provisions."

25. Since Honduras contested that the Court had jurisdiction over the matters raised by the Application, the Court decided that the first pleadings should deal exclusively with the issues of jurisdiction and admissibility. Those pleadings having been filed and the oral arguments of the Parties on those issues having been heard, the Court, in a Judgment delivered on 20 December 1988, found that it had jurisdiction to entertain the Application of Nicaragua and that that Application was admissible.

26. On 21 April 1989, the President of the Court fixed time-limits for written proceedings on the merits: 19 September 1989 for the Memorial of Nicaragua and 19 February 1990 for the Counter-Memorial of Honduras.

27. On 31 August 1989, the President of the Court made an Order (I.C.J. Reports 1989, p. 123) extending to 8 December 1989 the time-limit for the Memorial and reserving the question of extension of the time-limit for the Counter-Memorial. The Memorial of Nicaragua was filed within the prescribed time-limit.

28. By letters dated 13 December 1989, the Agents of both Parties transmitted to the Court the text of an agreement reached by the Presidents of the Central American countries on 12 December 1989 in San Isidro de Coronado, Costa Rica. They referred in particular to paragraph 13 thereof, which recorded the agreement of the President of Nicaragua and the President of Honduras, in the context of arrangements aimed at achieving an extra-judicial settlement of the dispute which is the subject of the proceedings before the Court, to instruct their Agents in the case to communicate immediately, either jointly or separately, the agreement to the Court, and to request the postponement of the date for the fixing of the time-limit for the presentation of the Counter-Memorial of Honduras until 11 June 1990.

29. By an Order of 14 December 1989 (I.C.J. Reports 1989, p. 174), the Court decided that the time-limit for the filing by Honduras of a Counter-Memorial on the merits was extended from 19 February 1990 to a date to be fixed by an order to be made after 11 June 1990. Subsequent to the date last mentioned, the President of the Court consulted the Parties, concluded that they did not desire the new time-limit for the Counter-Memorial to be fixed for the time being, and informed them that he would so advise the Court.

3. Maritime delimitation in the area between Greenland and Jan Mayen (Denmark v. Norway)

30. On 16 August 1988, the Kingdom of Denmark filed in the Registry of the Court an Application instituting proceedings against the Kingdom of Norway.

31. In its Application, Denmark explained that, despite negotiations conducted since 1980, it had not been possible to find an agreed solution to a dispute with regard to the delimitation of Denmark's and Norway's fishing zones and continental shelf areas in the waters between the east coast of Greenland and the Norwegian island of Jan Mayen, where there is an area of some 72,000 square kilometres to which both Parties lay claim.

32. It therefore requested the Court:

"to decide, in accordance with international law, where a single line of delimitation shall be drawn between Denmark's and Norway's fishing zones and continental shelf areas in the waters between Greenland and Jan Mayen".

33. Denmark chose Mr. Paul Henning Fischer to sit as a judge ad hoc.

34. On 14 October 1988, the Court, taking into account the views expressed by the Parties, fixed 1 August 1989 as the time-limit for the Memorial of Denmark and 15 May 1990 as that for the Counter-Memorial of Norway. Both the Memorial and the Counter-Memorial were filed within the prescribed time-limits.

35. Taking into account an agreement between the Parties that there should be a Reply and a Rejoinder, the President of the Court, by an Order of 21 June 1990 (I.C.J. Reports 1990, p. 89), fixed 1 February 1991 as the time-limit for the Reply of Denmark and 1 October 1991 as that for the Rejoinder of Norway.

4. Aerial incident of 3 July 1988 (Islamic Republic of Iran v. United States of America)

36. On 17 May 1989, the Islamic Republic of Iran filed in the Registry of the Court an Application instituting proceedings against the United States of America.

37. In its Application, the Islamic Republic of Iran referred to:

"The destruction of an Iranian aircraft, Iran Air Airbus A-300B, flight 655, and the killing of its 290 passengers and crew by two surface-to-air missiles launched from the USS Vincennes, a guided-missile cruiser on duty with the United States Persian Gulf/Middle East Force in the Iranian airspace over the Islamic Republic's territorial waters in the Persian Gulf on 3 July 1988".

It contended that, "by its destruction of Iran Air flight 655 and taking 290 lives, its refusal to compensate the Islamic Republic for damages arising from the loss of the aircraft and individuals on board and its continuous interference with the Persian Gulf aviation", the Government of the United States had violated certain provisions of the Chicago Convention on International Civil Aviation (7 December 1944), as amended, and of the Montreal Convention for the Suppression of Unlawful Acts Against the Safety of Civil Aviation (23 September 1971), and that the Council of the International Civil Aviation Organization (ICAO) had erred in a decision taken on 17 March 1989 with respect to the incident.

38. The Government of the Islamic Republic of Iran requested the Court to adjudge and declare:

"(a) That the ICAO Council decision is erroneous in that the Government of the United States has violated the Chicago Convention, including the Preamble, Articles 1, 2, 3 bis and 44 (a) and (b) and Annex 15 of the Chicago Convention as well as Recommendations 2.6/1 of the Third Middle East Regional Air Navigation Meeting of ICAO;

"(b) That the Government of the United States has violated Articles 1, 3 and 10 (1) of the Montreal Convention; and

"(c) That the Government of the United States is responsible to pay compensation to the Islamic Republic, in the amount to be determined by the Court, as measured by the injuries suffered by the Islamic Republic and the bereaved families as a result of these violations, including additional financial losses which Iran Air and the bereaved families have suffered for the disruption of their activities."

39. By an Order of 13 December 1989 (I.C.J. Reports 1989, p. 132), the Court, taking into account the views expressed by each of the Parties, fixed 12 June 1990 as the time-limit for the filing of the Memorial of the Islamic Republic of Iran and 10 December 1990 for the filing of the Counter-Memorial of the United States of America.

40. By an Order of 12 June 1990 (I.C.J. Reports 1990, p. 86), made in response to a request by the Islamic Republic of Iran and after the views of the United States of America had been ascertained, the President of the Court extended to 24 July 1990 the time-limit for the filing of the Memorial of the Islamic Republic of Iran and to 4 March 1991 the time-limit for the Counter-Memorial of the United States of America. The Memorial was filed within the prescribed time-limit as thus extended.

5. Certain phosphate lands in Nauru (Nauru v. Australia)

41. On 19 May 1989, the Republic of Nauru filed in the Registry of the Court an Application instituting proceedings against the Commonwealth of Australia in a dispute concerning the rehabilitation of certain phosphate lands mined under Australian administration before Nauruan independence.

42. In its Application, Nauru claimed that Australia had breached the trusteeship obligations it accepted under Article 76 of the Charter of the United Nations and under articles 3 and 5 of the Trusteeship Agreement for Nauru of 1 November 1947. Nauru further claimed that Australia had breached certain obligations towards Nauru under general international law.

43. The Republic of Nauru requested the Court to adjudge and declare:

"That Australia has incurred an international legal responsibility and is bound to make restitution or other appropriate reparation to Nauru for the damage and prejudice suffered"; and further

"That the nature and amount of such restitution or reparation should, in the absence of agreement between the Parties, be assessed and determined by the Court, if necessary, in a separate phase of the proceedings."

44. On 18 July 1989, the Court, having ascertained the views of the Parties, fixed 20 April 1990 as the time-limit for the Memorial of Nauru and 21 January 1991 for the Counter-Memorial of Australia. The Memorial was filed within the prescribed time-limit.

6. Arbitral award of 31 July 1989 (Guinea-Bissau v. Senegal)

45. On 23 August 1989, the Republic of Guinea-Bissau filed an Application instituting proceedings against the Republic of Senegal.

46. The Application explained that, notwithstanding negotiations carried on from 1977 onwards, the two States had been unable to reach agreement regarding the settlement of a dispute concerning a maritime delimitation to be effected between them and for that reason had jointly consented, by an Arbitration Agreement dated 12 March 1985, to submit that dispute to an Arbitration Tribunal composed of three members. It further indicated that according to the terms of article 2 of that Agreement, the Tribunal had been asked to rule on the following twofold question:

"1. Does the agreement concluded by an exchange of letters [between France and Portugal] on 26 April 1960, and which related to the maritime frontier, have the force of law in the relations between the Republic of Guinea-Bissau and the Republic of Senegal?

"2. In the event of a negative answer to the first question, what is the course of the line delimiting the maritime territories appertaining to the Republic of Guinea-Bissau and the Republic of Senegal respectively?"

The Application added that it had been specified, in article 9 of the Agreement, that the Tribunal would inform the two Governments of its decision regarding the questions set forth in article 2, and that that decision should include the drawing on a map of the frontier line - the Application emphasized that the Agreement used the word "line" in the singular.

47. According to the Application, the Tribunal communicated to the Parties on 31 July 1989 a "text that was supposed to serve as an award" but did not in fact amount to one. Guinea-Bissau therefore asked the Court to adjudge and declare:

- "- that [the] so-called decision [of the Tribunal] is inexistent in view of the fact that one of the two Arbitrators who gave the appearance of a majority in favour of the text of the 'Award' has, by a Declaration appended to it, expressed a view in contradiction with the one apparently adopted by the vote;
- "- subsidiarily, that that so-called decision is null and void, as the Tribunal did not give a complete answer to the two-fold question raised by the Agreement and so did not arrive at a single delimitation line duly recorded on a map, and as it has not given the reasons for the restrictions thus unreasonably imposed upon its jurisdiction;
- "- that the Government of Senegal is not justified in seeking to require the Government of Guinea-Bissau to apply the Award of 31 July 1989".

48. Guinea-Bissau chose Mr. Hubert Thierry to sit as a judge ad hoc. At the public sitting of 12 February 1990 (see para. 51 below), Judge Thierry made the solemn declaration required by the Statute and Rules of Court.

49. By an Order of 1 November 1989 (I.C.J. Reports 1989, p. 126), the Court, having ascertained the views of the Parties, fixed 2 May 1990 as the time-limit for the Memorial of Guinea-Bissau and 31 October 1990 as that for the Counter-Memorial of Senegal. The Memorial was filed within the prescribed time-limit.

50. On 18 January 1990, a request was filed in the Registry whereby Guinea-Bissau, on the ground of actions stated to have been taken by the Senegalese Navy in a maritime area which Guinea-Bissau regarded as an area disputed between the Parties, requested the Court to indicate the following provisional measures:

"In order to safeguard the rights of each of the Parties, they shall abstain in the disputed area from any act or action of any kind whatever, during the whole duration of the proceedings until the decision is given by the Court".

51. Having held public sittings on 12 February 1990 to hear the oral observations of both Parties on the request for provisional measures, the Court, in an Order of 2 March 1990 (I.C.J. Reports 1990, p. 64), adopted by 14 votes to 1, dismissed that request. Judges Evensen and Shahabuddeen appended separate opinions, and Judge ad hoc Thierry a dissenting opinion, to the Order.

B. Contentious case before a Chamber

Land, island and maritime frontier dispute (El Salvador/Honduras)

52. On 11 December 1986, El Salvador and Honduras jointly notified the Court of a Special Agreement concluded between them on 24 May 1986, whereby a dispute referred to as the land, island and maritime frontier dispute would be submitted for decision to a chamber which the Parties would request the Court to form under Article 26, paragraph 2, of the Statute, to consist of three Members of the Court and two judges ad hoc chosen by each party.

53. By an Order of 8 May 1987, the Court, after having received such a request, constituted a Chamber with the original membership indicated in paragraph 4 above. The Chamber elected Judge José Sette-Camara to be its President.

54. In an Order of 13 December 1989 (I.C.J. Reports 1989, p. 162), adopted unanimously, the Court took note of the death of Judge ad hoc Virally, of the nomination by Honduras of Mr. Santiago Torres Bernárdez to replace him and of a number of communications from the Parties, noted that it appeared that El Salvador had no objection to the choice of Mr. Torres Bernárdez, and that no objection appeared to the Court itself, and declared the Chamber to be composed as follows: Judges José Sette-Camara (President of the Chamber), Shigeru Oda and Sir Robert Jennings; Judges ad hoc Nicholas Valticos and Santiago Torres Bernárdez. Judge Shahabuddeen appended a separate opinion to the Order. Judge Torres Bernárdez made the solemn declaration required by the Statute and Rules of Court at the first public sitting held by the Chamber thereafter, on 5 June 1990.

55. The written proceedings in the case have taken the following course: each party filed a Memorial within the time-limit of 1 June 1988 which had been fixed therefore by the Court after ascertainment of the Parties' views. The Parties having requested, by virtue of their Special Agreement, that the written proceedings should also consist of Counter-Memorials and Replies, the Chamber authorized the filing of such pleadings and fixed time-limits accordingly. At the successive requests of the Parties, the President of the Chamber extended those time-limits, by Orders made on 12 January 1989 and 13 December 1989 (I.C.J. Reports

1989, pp. 3 and 129), to 10 February 1989 and 12 January 1990 respectively. Each Party's Counter-Memorial and Reply were filed within the time-limits as thus extended.

56. On 17 November 1989, Nicaragua addressed to the Court an Application under Article 62 of the Statute for permission to intervene in the case. Nicaragua stated that it had no intention of intervening in respect of the dispute concerning the land boundary between El Salvador and Honduras, its object being:

"First, generally to protect the legal rights of the Republic of Nicaragua in the Gulf of Fonseca and the adjacent maritime areas by all legal means available.

"Secondly, to intervene in the proceedings in order to inform the Court of the nature of the legal rights of Nicaragua which are in issue in the dispute. This form of intervention would have the conservative purpose of seeking to ensure that the determination of the Chamber did not trench upon the legal rights and interests of the Republic of Nicaragua, and Nicaragua intends to subject itself to the binding effect of the decision to be given."

Nicaragua further expressed the view that its request for permission to intervene was a matter exclusively within the procedural mandate of the full Court.

57. In an Order of 28 February 1990 (I.C.J. Reports 1990, p. 3), adopted by 12 votes to 3, the Court, having considered the observations submitted by the Parties on that last point and the Applicant's comments thereon, concluded that it was sufficiently informed of the views of the States concerned, without there being any need for oral proceedings, and found that it was for the Chamber formed to deal with the case to decide whether the application for permission to intervene should be granted. Judge Oda appended a declaration, and Judges Elias, Tarassov and Shahabuddeen dissenting opinions to the Order.

58. Between 5 and 8 June 1990, the Chamber, at five public sittings, heard oral arguments on the Nicaraguan Application for permission to intervene, presented on behalf of Nicaragua, El Salvador and Honduras.

59. At the time of preparation of this report, the Chamber is deliberating on the judgment to be delivered on Nicaragua's Application.

C. Request for advisory opinion

Applicability of article VI, section 22, of the Convention on the Privileges and Immunities of the United Nations

60. On 24 May 1989, the Economic and Social Council of the United Nations adopted resolution 1989/75, whereby it requested the Court to give, on a priority basis, an advisory opinion

"on the legal question of the applicability of Article VI, Section 22, of the Convention on the Privileges and Immunities of the United Nations in the case of Mr. Dumitru Mazilu as Special Rapporteur of the Sub-Commission"

on Prevention of Discrimination and Protection of Minorities of the Commission on Human Rights.

61. The letter from the Secretary-General, transmitting to the Court the request for advisory opinion and certified copies of the English and French texts of the resolution, was received in the Registry on 13 June 1989.

62. In an Order of 14 June 1989, the President of the Court decided that the United Nations and the States parties to the Convention on the Privileges and Immunities of the United Nations were considered likely to be able to furnish information on the question and, bearing in mind that the request was expressed to be made "on a priority basis", fixed 31 July 1989 as the time-limit for the submission of written statements and 31 August 1989 for the submission of subsequent written comments on those statements.

63. Pursuant to the Statute, the Secretary-General of the United Nations transmitted to the Court a dossier of documents likely to throw light upon the question.

64. Written statements were filed, within the time-limit fixed, by the United Nations and by Canada, the Federal Republic of Germany, Romania and the United States of America.

65. At public sittings held on 4 and 5 October 1989, oral statements were made before the Court by Mr. Carl-August Fleischhauer, the United Nations Legal Counsel, on behalf of the Secretary-General, and by Mr. Abraham Sofaer, Legal Adviser, Department of State, on behalf of the United States of America. Questions were put by Members of the Court to the representative of the Secretary-General, and answered before the close of the oral proceedings.

66. At a public sitting held on 15 December 1989, the Court delivered its Advisory Opinion (I.C.J. Reports 1989, p. 177), the operative part of which reads as follows:

"The Court,

"Unanimously,

"Is of the opinion that article VI, section 22, of the Convention on the Privileges and Immunities of the United Nations is applicable in the case of Mr. Dumitru Mazilu as a special rapporteur of the Sub-Commission on Prevention of Discrimination and Protection of Minorities."

Judges Oda, Evensen and Shahabuddeen appended separate opinions to the Advisory Opinion.

IV. THE COURT AND THE UNITED NATIONS DECADE OF INTERNATIONAL LAW

67. In the Court's previous report to the General Assembly, ^{1/} mention was made of the ministerial meeting of the Movement of Non-Aligned Countries on peace and the rule of law in international affairs, which was held in the Peace Palace from 25 to 29 June 1989. That meeting adopted the Hague Declaration, which stressed the supremacy of international law in the preservation of peace and the promotion of justice and called upon the United Nations General Assembly to declare a decade of international law, to begin in 1990 and to conclude in 1999 in a third peace conference, which would mark the centenary of the first International Peace Conference, held at the Hague (see A/44/191, appendix).

68. The Court has taken note of General Assembly resolution 44/23 of 17 November 1989, entitled "United Nations Decade of International Law", in which the Assembly declared the period 1990-1999 as that Decade and, inter alia, gave as one of the main purposes of the Decade:

"To promote means and methods for the peaceful settlement of disputes between States, including resort to and full respect for the International Court of Justice".

The Court will readily participate, within the framework of its functions, in the endeavours of the international community towards making the Decade a success.

^{1/} Official Records of the General Assembly, Forty-fourth Session, Supplement No. 4 (A/44/4), para. 70.

V. SECRETARY-GENERAL'S TRUST FUND TO ASSIST STATES IN THE
SETTLEMENT OF DISPUTES THROUGH THE INTERNATIONAL
COURT OF JUSTICE

69. The Court has taken note of the announcement by the Secretary-General of the United Nations, at the meeting of the General Assembly held on 1 November 1989, of the Secretary-General's Trust Fund to assist States in the settlement of disputes through the International Court of Justice. It has noted that the purpose of the Fund is to provide, in accordance with the terms and conditions specified in the terms of reference, guidelines and rules, financial assistance to States for expenses incurred in connection with (a) a dispute submitted to the International Court of Justice by way of a special agreement, or (b) the execution of a Judgment of the Court resulting from such special agreement.

VI. REPRESENTATION OF THE COURT

70. At the ceremonies held at Windhoek on 20 and 21 March 1990 to mark the accession to independence of Namibia, the Court was represented by Judge Mohammed Bedjaoui, one-time Vice-President of the United Nations Council for Namibia, accompanied by the Deputy-Registrar.

VII. VISITS OF HEADS OF STATE

71. On 3 October 1989, the President of the Portuguese Republic, His Excellency Mr. Mario Soares, was received by the Court at a formal sitting in the Great Hall of Justice of the Peace Palace. At the sitting, which was attended by the diplomatic corps and representatives of the Dutch Government, the President of the Court made a welcoming speech, to which the President of Portugal replied.

72. The President of the Republic of Cyprus, His Excellency Mr. George Vassos Vassiliou, visited the Court on 13 June 1990. He was received in private by President Ruda and Members of the Court.

VIII. LECTURES ON THE WORK OF THE COURT

73. Many talks and lectures on the Court were given by the President, Members of the Court, the Registrar and officials of the Registry in order to improve public understanding of the judicial settlement of international disputes, the jurisdiction of the Court and its function in advisory cases.

IX. COMMITTEES OF THE COURT

74. The committees constituted by the Court to facilitate the performance of its administrative tasks, which met several times during the period under review, were composed as follows as from 5 February 1990 (for their composition before that date, see the previous report):

(a) The Budgetary and Administrative Committee: the President, the Vice-President and Judges Elias, Schwebel, Bedjaoui, Tarassov and Guillaume;

(b) The Committee on Relations: Judges Bedjaoui, Ni and Evensen;

(c) The Library Committee: Judges Oda, Sir Robert Jennings and Ni.

75. The Rules Committee, constituted by the Court in 1979 as a standing body, is composed of Judges Lachs, Mbaye, Oda, Ago, Sir Robert Jennings, Ni, Tarassov and Shahabuddeen.

X. PUBLICATIONS AND DOCUMENTS OF THE COURT

76. The publications of the Court are distributed to the Governments of all States entitled to appear before the Court and to the major law libraries of the world. The sale of those publications is organized by the Sales Sections of the United Nations Secretariat, which are in touch with specialized booksellers and distributors throughout the world. A catalogue (latest edition: 1988) is, with its annual addenda, distributed free of charge.

77. The publications of the Court include at present three annual series: Reports of Judgments, Advisory Opinions and Orders (which are also published separately when they are made), a Bibliography of works and documents relating to the Court, and a Yearbook (in the French version: Annuaire). The most recent publication in the first series is I.C.J. Reports 1988. Bibliographies Nos. 40 (1986), 41 (1987) and 42 (1988) have been published during the period covered by this report.

78. Even before the termination of a case, the Court may, after ascertaining the views of the parties, make the pleadings and documents available on request to the Government of any State entitled to appear before the Court. The Court may also, after ascertaining the views of the parties, make them accessible to the public on or after the opening of the oral proceedings. The documentation of each case is published by the Court after the end of the proceedings, under the title Pleadings, Oral Arguments, Documents. In that series, volumes I and VIII (Maps) in the case concerning the Delimitation of the maritime boundary in the Gulf of Maine area (Canada/United States of America) have been published during the period under review. Other volumes in the same case will be published shortly.

79. In the series Acts and Documents concerning the Organization of the Court, the Court also publishes the instruments governing its functioning and practice. No. 4 in this series, which was issued after the revision of the Rules adopted by the Court on 14 April 1978, having been exhausted, a new but little-changed edition (No. 5) has been published to replace it.

80. The Rules of Court have been translated into unofficial Arabic, Chinese, German, Russian and Spanish versions.

81. The Court distributes press communiqués, background notes and a handbook in order to keep lawyers, university teachers and students, government officials, the press and the general public informed about its work, functions and jurisdiction. The handbook was updated on the occasion of the Court's fortieth anniversary, and the third edition appeared at the end of 1986 in English and French. For the first time, editions in the remaining four official languages of the United Nations (Arabic, Chinese, Russian and Spanish) have now been printed and will be available shortly.

82. More comprehensive information on the work of the Court during the period under review will be found in the I.C.J. Yearbook 1989-1990, to be issued in due course.

(Signed) José María RUDA
President

The Hague, 15 August 1990

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UNITED NATIONS

FINANCIAL REPORT
and
AUDITED FINANCIAL STATEMENTS
for the biennium ended 31 December 1989
and
REPORT OF THE BOARD OF AUDITORS

Volume I

GENERAL ASSEMBLY
OFFICIAL RECORDS: FORTY-FIFTH SESSION
SUPPLEMENT No. 5 (A/45/5)



UNITED NATIONS

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FINANCIAL REPORT

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UNITED NATIONS

New York, 1990

NOTE

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

The financial report and audited financial statements for the biennium ended 31 December 1989 and the report of the Board of Auditors regarding the International Trade Centre and the United Nations University are being issued as volume II and volume III, respectively.

[15 August 1990]

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ABBREVIATIONS

ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin America and the Caribbean
ESCWA	Economic and Social Commission for Western Asia
ESCAP	Economic and Social Commission for Asia and the Pacific
IAEA	International Atomic Energy Agency
ICSC	International Civil Service Commission
IDB	Inter-American Development Bank
INSTRAW	International Research and Training Institute for the Advancement of Women
ONUC	United Nations Operation in the Congo
ONUCA	United Nations Observer Group in Central America
ONUVEN	United Nations Observer Mission to verify the electoral process in Nicaragua
UNAVEM	United Nations Angola Verification Mission
UNCHS	United Nations Centre for Human Settlements (Habitat)
UNCTAD	United Nations Conference on Trade and Development
UNDOF	United Nations Disengagement Observer Force
UNDP	United Nations Development Programme
UNDRO	Office of the United Nations Disaster Relief Co-ordinator
UNEF	United Nations Emergency Force
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFICYP	United Nations Peace-keeping Force in Cyprus
UNFPA	United Nations Population Fund
UNGOMAP	United Nations Good Offices Mission in Afghanistan and Pakistan
UNHHSF	United Nations Habitat and Human Settlements Foundation
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNIFIL	United Nations Interim Force in Lebanon
UNIIMOG	United Nations Iran-Iraq Military Observer Group
UNITAR	United Nations Institute for Training and Research
UNJSPF	United Nations Joint Staff Pension Fund
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNPA	United Nations Postal Administration

UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNTAG	United Nations Transition Assistance Group
UNTSO	United Nations Truce Supervision Organization
WFC	World Food Council

LETTERS OF TRANSMITTAL

31 March 1990

Dear Mr. Chairman,

In accordance with financial regulation 11.4, I have the honour to submit the accounts of the United Nations for the biennium 1988-1989 ended 31 December 1989, which I hereby approve. The financial statements have been drawn up and certified as correct by the Controller.

Copies of these financial statements are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

Yours sincerely,

(Signed) Javier PEREZ DE CUELLAR

Mr. Eufemio C. Domingo
Chairman
United Nations Board of Auditors
New York

25 June 1990

Sir,

I have the honour to transmit to you the financial statements of the United Nations for the biennium 1988-1989 ended 31 December 1989, which were submitted by the Secretary-General. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) O. T. PREMPEH
Auditor-General of Ghana
and Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York, N.Y.

I. FINANCIAL REPORT FOR THE BIENNIUM ENDED 31 DECEMBER 1989

Introduction

1. The Secretary-General has the honour to submit his financial report on the accounts of the United Nations for the biennium 1988-1989 ended 31 December 1989. The accounts reported on relate to all activities of the United Nations other than those special programmes whose activities are reported to the General Assembly by their executive heads. 1/ The accounts consist of 21 statements, supported by schedules, notes and annexes. They were transmitted to the Board of Auditors on 31 March 1990, in accordance with financial regulation 11.4.

2. The present financial report is designed to be read in conjunction with the accounts, but it can also be considered alone. At the time of preparation of the present report, the audit of the financial statements had not been completed. Upon completion, the audited financial statements, together with the report of the Board of Auditors and the associated report of the Advisory Committee on Administrative and Budgetary Questions, will be submitted to the General Assembly at its forty-fifth session. In the interests of control and limitation of documentation, certain schedules relating to trust funds and to technical co-operation activities have been excluded from the accounts to be published. However, they have been provided to the Advisory Committee and to the Board of Auditors under separate cover and are available upon request.

3. The present report summarizes the results of United Nations activities in the biennium 1988-1989 in financial terms. After a brief overview of the activities of the organization as a whole, the remaining sections of the report provide financial information relating to the United Nations General Fund (paras. 10-16), peace-keeping operations (paras. 17-23), technical co-operation activities (para. 24), general trust fund activities (paras. 25-27), programme support (paras. 28 and 29) and funds held-in-trust (para. 30). Annexes I and III provide additional financial information, while annex II is a technical annex, which, inter alia, contains certain information required by the Financial Regulations to be reported to the General Assembly.

Overview

4. The profound financial crisis that has been affecting the United Nations for the past several years continued throughout the biennium 1988-1989. Special reports have been presented to the General Assembly at both its forty-third and forty-fourth sessions 2/ and further consideration of this problem is expected at the forty-fifth session. At the same time, the biennium 1988-1989 has been marked by a resurgence of United Nations activity in the field of peace-keeping. Four new peace-keeping operations (United Nations Iran-Iraq Military Observer Group (UNIIMOG), United Nations Angola Verification Mission (UNAVEM), United Nations Transition Assistance Group (UNTAG) and United Nations Observer Group in Central America (ONUCA)), each separately assessed on the membership of the Organization, were initiated during the biennium, bringing the number of such operations to six. In addition, under the regular budget, there was an increase in the number of special missions from two to four, with the addition of the United Nations Good Offices Mission in Afghanistan and Pakistan (now renamed the Office of the Secretary-General in Afghanistan and Pakistan) and the United Nations Observer

Mission for the verification of the electoral process in Nicaragua (ONUVEN). Thus, including the United Nations Peace-keeping Force in Cyprus, which is financed by voluntary contributions, there were, at the end of 1989, a total of 11 peace-keeping or special missions in the field, compared with only five at the start of the biennium on 1 January 1988. Total expenditure for peace-keeping amounted to \$847 million in 1988-1989, compared with \$364 million in the preceding biennium, an increase of 133 per cent. 3/

5. At the same time, the biennium 1988-1989 saw a significant increase in United Nations general trust fund activities and in technical co-operation activities. Expenditures under trust funds rose by nearly 90 per cent in the biennium, to a total of \$324 million, primarily due to the activities of two large funds, the Afghanistan Emergency Trust Fund and the United Nations Fund for Drug Abuse Control. Technical co-operation expenditures also reached record levels in 1988-1989, amounting to \$444 million, reflecting an increase of 15 per cent over the preceding biennium. Figure 1 below provides a comparison of overall expenditures in the last two bienniums, while figure 2 shows the respective shares, in percentage terms, of the various types of United Nations activity. From this, it may be seen that the regular budget accounts for barely 50 per cent of the activities of the United Nations proper, 4/ and that political and peace-keeping activities, with 31 per cent, have the largest share by major sector.

6. In the context of increased United Nations activity, shortfalls in the receipt of contributions have caused operational difficulties. In the regular budget, unpaid assessed contributions rose from \$353 million to \$461 million over the biennium, an increase of 30 per cent, while unpaid assessed contributions to peace-keeping operations continue to be a cause for concern. At the end of 1989, unpaid contributions for the six active peace-keeping operations with separate assessed budgets amounted to \$495 million. While receipts have kept ahead of disbursements in the new peace-keeping operations, and while encouraging signs of improved collection patterns are evident in respect of the United Nations Interim Force in Lebanon (UNIFIL) and the United Nations Disengagement Observer Force (UNDOF), the overall liquidity pattern of peace-keeping operations remains unsatisfactory, and shortfalls in the receipt of assessed contributions have necessarily had to be met by a continuation of the past practice of delaying reimbursements to troop-contributing States of amounts due to them in respect of their participation in the operations. This matter is referred to in greater detail in the section relating to the General Fund (paras. 10-16) and the section relating to peace-keeping operations (paras. 17-23).

All funds

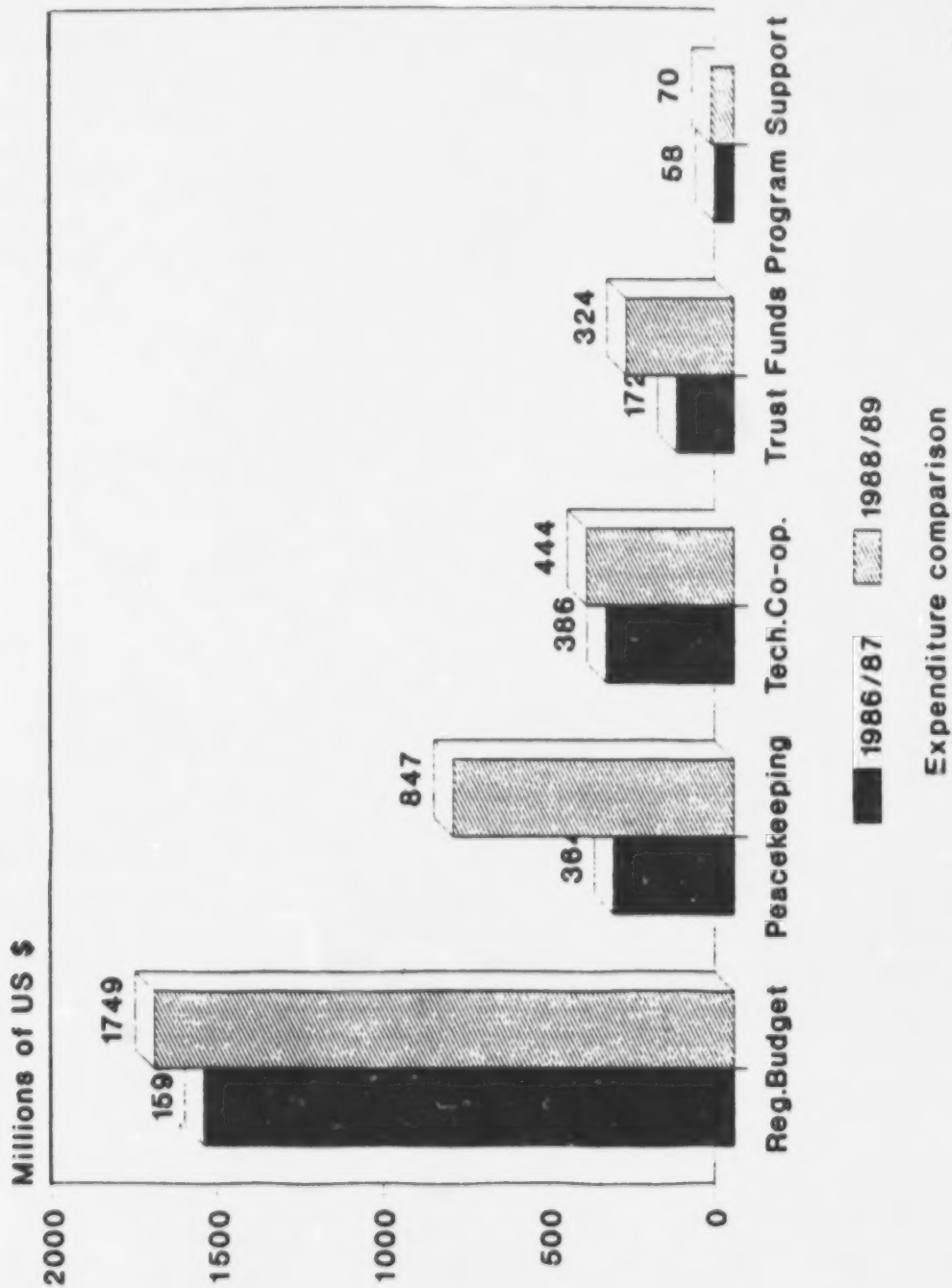
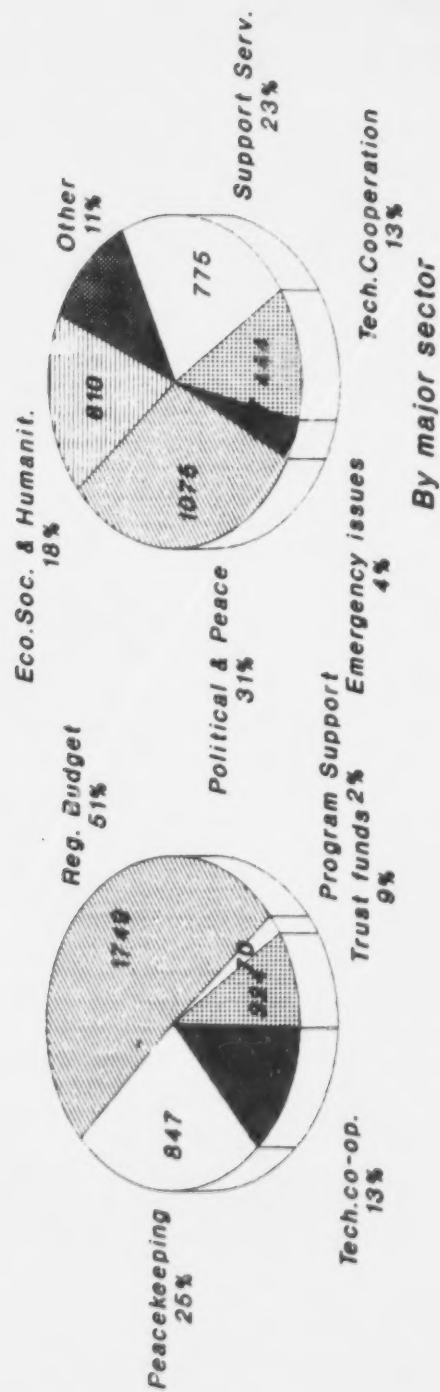


Figure 1

All funds

By fund source



Expenditure 1988/1989
By fund source and major sector

Figure 2

7. Total cash balances as at 31 December 1989 were, in general, insufficient to meet unliquidated obligations and accounts payable in the General Fund, peace-keeping missions and technical co-operation activities, as may be seen from the following table:

	<u>Cash balances</u>	<u>Obligations and payables</u>
	(Millions of United States dollars)	
General Fund	(1.4)	92.9
Other General Fund-related funds	<u>48.6</u>	<u>-</u>
	47.2	92.9
Projects of a multi-year nature	18.9	0.4
Peace-keeping missions	342.1	533.7
Technical co-operation activities	110.4 <u>a/</u>	144.9
General trust funds	208.4	17.5
Programme support accounts	31.4	2.3
Funds held-in-trust	39.5	1.6

a/ Additional funds can be drawn down, as required, from UNDP and UNFPA.

8. The cash balances noted in the table represent operational cash both at Headquarters and at offices and projects away from Headquarters, as well as interest-bearing bank deposits, investments and letters of credit (see the table below). The negative balance in the General Fund relates to outstanding cheques that will be covered by transfers from interest-bearing accounts before they are presented for payment.

9. To complete this overview of United Nations finances as a whole, reference is made to annex I wherein may be found a summary statement of income and expenditure for the biennium 1988-1989 and a statement of assets and liabilities as at 31 December 1989. This statement gives an overall view of the Organization's activities. Because the United Nations adheres to the principle of fund accounting, there is no "total" column providing the aggregate balance of all of the funds. Each fund or group of funds placed together for the purpose of the statements exists for a specific and identifiable purpose, and each fund balance is available to be spent only for the designated purpose of the fund in question. Accordingly, it would be misleading to aggregate the columns, as it might erroneously imply that the Secretary-General has discretion to use the assets of one fund to meet the liabilities of another. There is a certain discretion in utilizing balances of the Working Capital Fund and the Special Account, which is discussed in further detail below, under the heading of the General Fund.

	Operational cash <u>balances</u>	Interest- bearing <u>accounts</u>	Letters <u>of credit</u>	<u>Investments</u>	<u>Total</u>
(Millions of United States dollars)					
General Fund	(2.3)	0.9	-	-	(1.4)
Other General Fund-related funds	-	48.6	-	-	48.6
Multi-year projects	0.3	18.6	-	-	18.9
Peace-keeping missions	10.5	331.6	-	-	342.1
Technical co-operation activities	62.5	47.9	-	-	110.4
General trust funds	0.8	205.1	1.6	0.9	208.4
Programme support accounts	-	31.4	-	-	31.4
Funds held-in-trust	0.4	36.7	-	2.4	39.5

United Nations General Fund

10. The United Nations General Fund contains all regular budget income and expenditure, as well as the assets and liabilities of the Organization other than those specifically identified with other funds, such as trust funds. Statements I, II and III of the accounts (see sect. V below) show, respectively, the status of regular budget appropriations, a statement of income and expenditure and surplus and a statement of General Fund assets and liabilities. Closely related to the General Fund, but accounted for separately, are the United Nations Capital Assets Fund, a fund recording expenditures against projects of a multi-year nature (such as construction-in-progress), the United Nations Working Capital Fund, the United Nations Special Account, and the Special Account for the sale of United Nations bonds (now fully repaid). Those funds are shown in statements IV to VIII of the accounts and are described in annex II below, which contains technical details in support of the present report.

11. The regular budget for the biennium 1988-1989 totalled \$1,772.3 million, as appropriated by the General Assembly in its resolution 44/193 of 21 December 1989. Final expenditures against this total amounted to \$1,748.7 million, leaving an unencumbered balance of \$23.6 million, or 1.3 per cent of the total amount appropriated. The expenditure total is only 1.2 per cent greater than the amount appropriated for the biennium 1986-1987 (\$1,727.8 million), notwithstanding the impact of currency changes and inflation since that time, estimated at 13.75 per cent. This demonstrates that significant economies were achieved by the Organization both in the context of the austerity measures taken in the biennium 1986-1987 and in the implementation of Assembly resolution 41/213. A report was submitted to the Advisory Committee early in 1990 containing explanations of significant differences between the final amounts appropriated for 1988-1989 at the forty-fourth session and the final expenditures. Based on that report, the Advisory Committee concurred in a request of the Secretary-General for certain transfers between sections of the programme budget so that no individual section

would exceed its appropriated level. Those transfers are shown in statement I of the accounts. Schedule 1.1 shows expenditures by major programme and by object of expenditure. As in past years, the bulk of regular budget expenditure is for personnel costs. Figure 3 shows expenditures in 1988-1989 by object of expenditure and by major activity.

12. In addition to the savings made in regular budget expenditures, miscellaneous income was higher than expected by \$2.5 million. This is demonstrated in statement II of the accounts and its supporting schedules. The combined savings on expenditures and income will be available for offset against the assessments of Member States in 1991, unless the General Assembly takes action at its forty-fifth session to suspend certain financial regulations, as it has done in the past. The suspension of financial regulations concerning the distribution of budgetary surpluses has been one way in which the Organization has been able to offset shortfalls in cash receipts as a consequence of late payment or non-payment of assessed contributions by certain Member States.

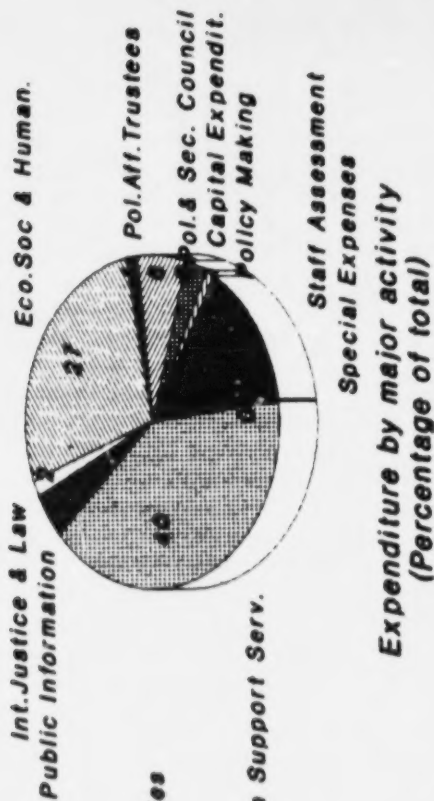
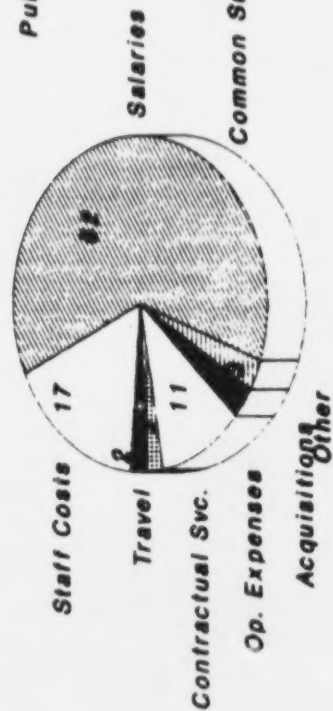
13. Statement III contains a balance sheet showing the assets and liabilities of the General Fund as at 31 December 1989. Assessed contributions unpaid are shown in the balance sheet as assets, irrespective of collectibility. Statement III shows that unpaid assessed contributions had reached such a high level at the end of 1989 (\$461 million) that they far exceeded the amount of fund balance built up by budgetary savings over the years (\$262 million). As a result, the General Fund has no cash, has exhausted the Working Capital Fund (\$100 million) and is in debt to the Special Account by \$71 million. Fortunately, the Special Account balance (made up of voluntary contributions from Member States and accrued interest thereon) now stands at over \$120 million (as shown in statement VII). After deducting the loan already made to the General Fund, there remains a cash balance in the Special Account of \$49 million. This cash, which represents sufficient funds for about three weeks of operations, comprises the only source of liquidity available to the Secretary-General with which to commence operations in 1990, pending receipt of assessed contributions in the biennium 1990-1991.

14. Despite the publicity given to the financial difficulties of the Organization, the balance of unpaid assessments increased in 1988 and 1989 by \$108 million. Figure 4 shows the composition of the balance of unpaid assessments as at 31 December 1989. The figure also shows that, while 38 Member States (24 per cent of the membership) reduced or eliminated their arrears during the biennium, 63 Member States (40 per cent of the membership) owed more money to the Organization at the end of the biennium than at the beginning. Only 58 Member States (36 per cent of the membership) were fully paid up at both the beginning and the end of the biennium.

15. The impact of the continuing failure of Member States to meet their financial obligations under the Charter of the United Nations may be seen in figure 5, which compares the amounts of unpaid assessments with the three main sources of funding - the Working Capital Fund, the Special Account and budgetary savings not yet returned to Member States. As may be seen, sizeable budgetary savings were made in the biennium 1986-1987, which helped to cover the unpaid assessments, but the situation is not as favourable at the end of 1989, and prospects for 1990 are bleak unless there is a significant improvement in the rate of collection of assessed contributions.

Regular budget

Expenditure by major objects
(Percentage of total)

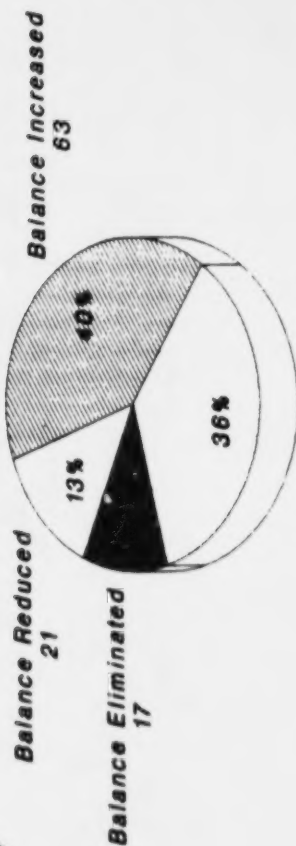
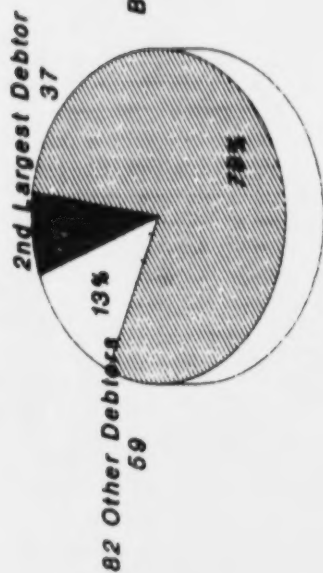


Expenditures 1988/1989 Total US\$ 1749 Million
By major object and activity

Figure 3

Regular budget

Composition of balance (Millions of US\$)



Largest Debtor
365

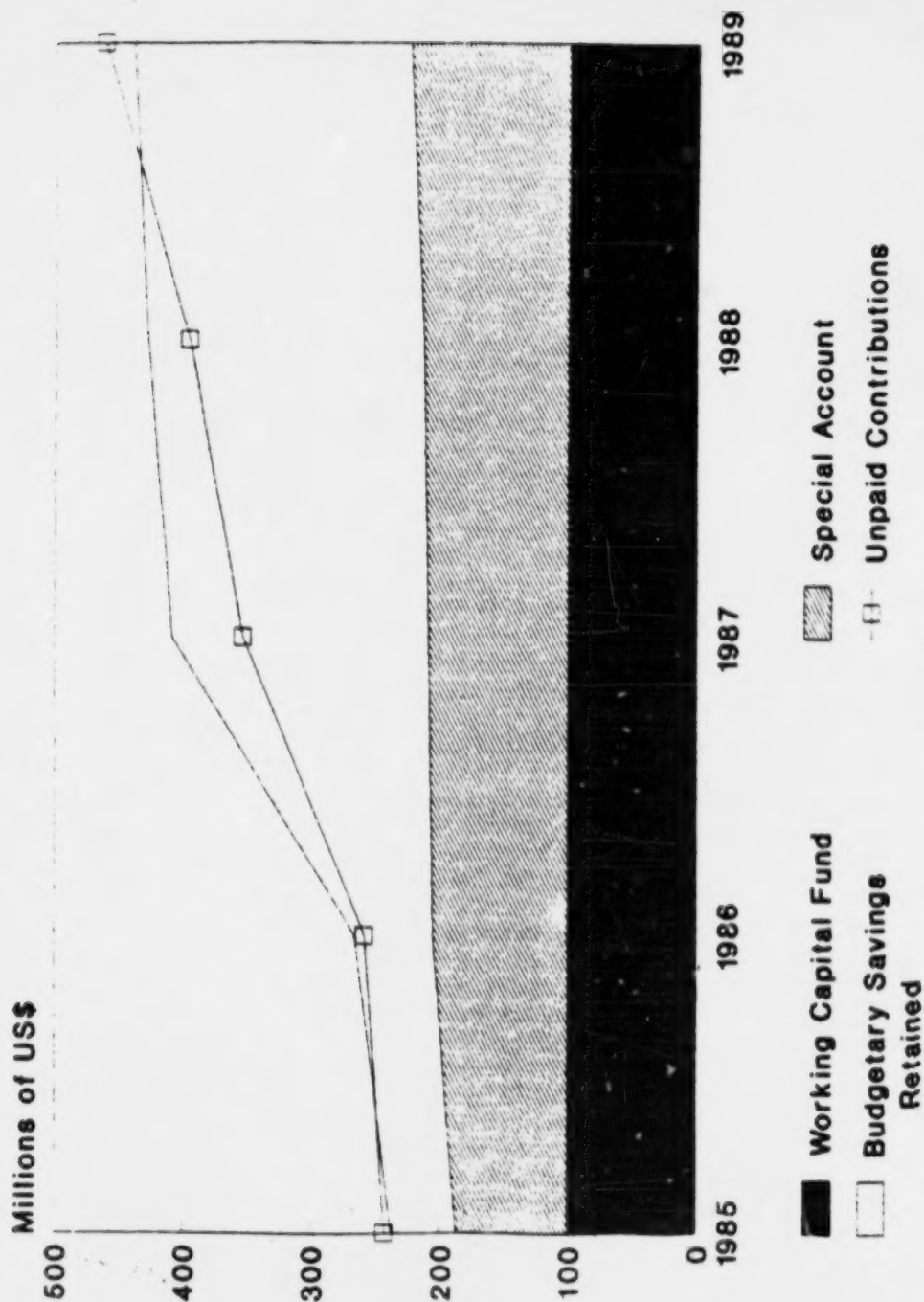
No Balance
58

Performance of Member States

Assessed contributions

Figure 4

General fund



Available funding compared with unpaid contributions

Figure 5

16. The deteriorating financial position is also demonstrated in annex III to the accounts, included as annex III below, which contains a statement of changes in financial position in the General Fund, Working Capital Fund and special accounts during the biennium, with comparative figures for the biennium 1986-1987.

Peace-keeping operations

17. The accounts record the financial position of nine peace-keeping operations outside the regular budget, two of which are no longer operational. Of the remaining seven, six are financed under a special scale of assessments and the seventh is paid for by voluntary contributions.

18. Those peace-keeping activities which are no longer operational are the United Nations Emergency Force (UNEF) (1956) and the United Nations Operation in the Congo (ONUC). Statements IX and XIII, respectively, and their supporting schedules record account balances for those operations at the end of 1989. The accounts of both operations remain open, since certain liabilities incurred cannot be discharged as a result of the non-payment by certain Member States of the contributions assessed on them. The only changes in account balances refer to the revaluation at current rates of exchange of certain outstanding claims that are delineated in currencies other than the United States dollar.

19. In the table below, current assessed peace-keeping operations are summarized, showing their original Security Council mandate and their earliest and current General Assembly financing resolution:

<u>Statement</u>	<u>Operation</u>	<u>Security Council mandate</u>	<u>Financing resolution</u>	<u>Creation date</u>
X	United Nations Emergency Force (1973) combined with the United Nations Disengagement Observer Force (UNDOF)	340 (1973) 350 (1974)	3101 (XXVIII) 3211 (XXIX) 44/187	25 October 1973 31 May 1974
XI	United Nations Interim Force in Lebanon (UNIFIL)	425 (1978)	S-8/2 44/188	19 March 1978
XII	United Nations Iran-Iraq Military Observer Group (UNIIMOG)	619 (1988)	42/233 44/192	9 August 1988
XIV	United Nations Angola Verification Mission (UNAVEM)	626 (1988)	43/231 44/190	3 January 1989
XV	United Nations Transition Assistance Group (UNTAG)	629 (1989)	43/232 44/191	1 April 1989
XVI	United Nations Observer Group in Central America (ONUCA)	644 (1989)	44/44	7 November 1989

20. Figure 6 below shows the costs of those peace-keeping operations in the bienniums 1986-1987 and 1988-1989. The impact of UNTAG may be clearly seen, the more so since it became operational only on 1 April 1989.

21. Each peace-keeping operation has been affected by delayed payment of assessed contributions, and in certain instances Member States have indicated their intention not to participate in financing. However, there were encouraging signs during the biennium that led to the reduction of arrears in certain cases. A comparison of unpaid assessments to the active peace-keeping operations at 31 December 1989 and 31 December 1987 shows the following:

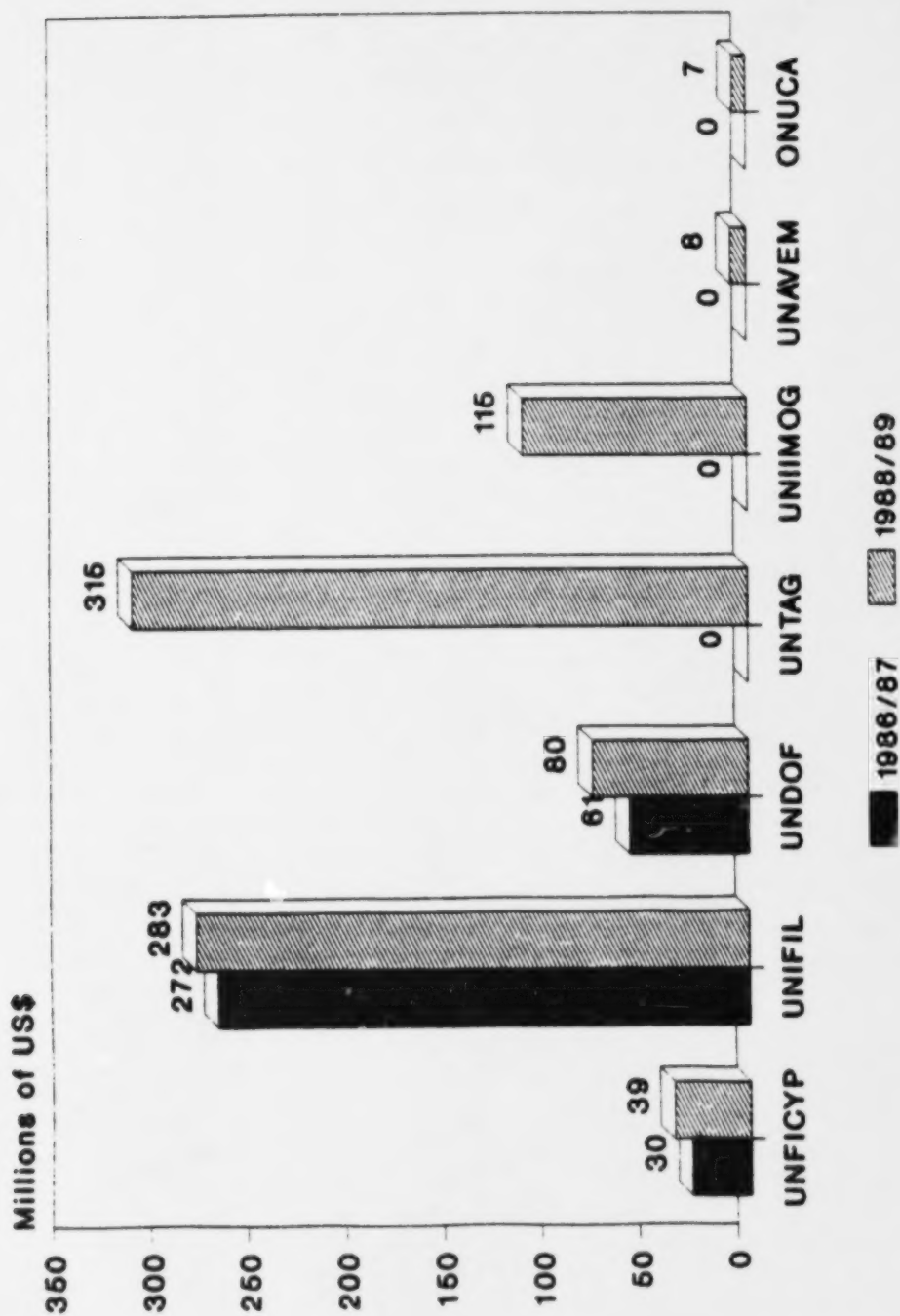
	<u>1989</u>	<u>1987</u>
	(Millions of United States dollars)	
UNEF (1973)/UNDOF	33.8	50.8
UNIFIL	317.8	311.7
UNIIMOG	22.4	-
UNAVEM	1.6	-
UNTAG	79.1	-
ONUCA	<u>40.4</u>	<u>-</u>
	<u>495.1</u>	<u>362.5</u>

In the table, it should be noted that UNEF (1973)/UNDOF arrears were significantly reduced during the biennium, and that the rate of increase in UNIFIL arrears was smaller than in previous years. In the case of UNTAG, the rate of collection was over 80 per cent of the assessment. Since disbursements have been made at a lower rate, relative to the budget, UNTAG has an adequate cash balance at the end of the biennium, although this will be needed to liquidate obligations and pay winding-up expenses in 1990. Unpaid assessments for ONUCA can be explained by the fact that the operation commenced only very late in 1989.

22. As a result of non-payment of assessments, particularly for the older peace-keeping missions, certain obligations to troop-contributing countries could not be honoured and are recorded as accounts payable. In addition, the General Assembly has approved the temporary suspension of financial regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 in respect of certain peace-keeping operations, thereby retaining in suspense amounts that would normally have been returned to Member States. Totals under these headings for UNEF (1973)/UNDOF and UNIFIL as at 31 December 1989 are:

	<u>Accounts payable</u>	<u>Amounts held in suspense</u>
	(Millions of United States dollars)	
UNEF (1973)/UNDOF	21.5	60.5
UNIFIL	256.0	54.1

Peacekeeping operations



Expenditure comparison

Figure 6

23. The United Nations Peace-keeping Force in Cyprus (UNFICYP) is a special case, inasmuch as it is financed by voluntary contributions. While the accounts (shown in statement XVII) reveal a modest fund balance on the basis of recorded obligations, a footnote to the statements points out that obligations recorded are limited to funds available, and indicates that an additional \$170 million in obligations could not be recorded at the end of 1989, owing to a lack of available funds. Unrecorded obligations increased by \$13 million during the course of the biennium.

Technical co-operation activities

24. Statement XVIII records United Nations activities in the field of technical co-operation. About 75 per cent of all technical co-operation activity is financed by the United Nations Development Programme (UNDP) and the United Nations Population Fund (UNFPA), with the remainder being financed through technical co-operation trust funds and the regular budget (regular programme of technical co-operation). A supporting schedule gives details of financial activity in technical co-operation trust funds, and further details are available upon request concerning the utilization made by each office of regular programme and UNDP/UNFPA funds. Figure 7 shows technical co-operation expenditures by fund source and by administering location. Total expenditures on technical co-operation activities increased by 15 per cent during the biennium, most notably as a result of increase in activities funded by UNFPA.

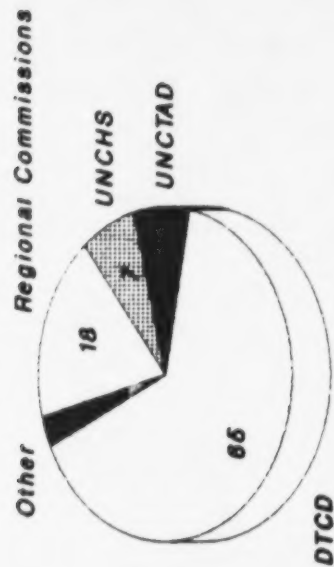
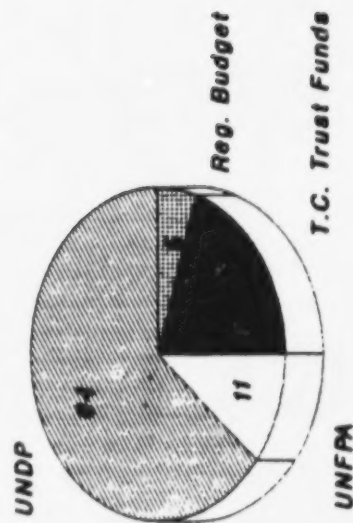
General trust fund activities

25. Statement XIX gives a consolidated summary of 113 general trust funds under the direct responsibility of the Secretary-General. Those trust funds have been established to support or supplement the substantive work programme of the Organization or to contribute to activities of humanitarian or relief assistance. Certain extrabudgetary activities are reported to the General Assembly (through the Board of Auditors) by their executive heads. These include the voluntary funds administered by the United Nations High Commissioner for Refugees, the United Nations Relief and Works Agency for Palestine Refugees in the Near East, the Fund of the United Nations Environment Programme and the Habitat and Human Settlements Foundation. None of those are included in the accounts of the United Nations.

26. The biennium 1988-1989 has shown a marked increase in trust fund activity, most notably, in the fields of emergency assistance and economic and social activities. The total amount contributed to trust funds during the biennium was \$454 million, of which \$401 million was contributed by Governments. In terms of expenditures, the two largest trust funds were the Afghanistan Emergency Trust Fund (\$88 million) and the United Nations Fund for Drug Abuse Control (\$75 million). The Kampuchean Emergency Trust Fund (\$48 million) and the Trust Fund for Disaster Relief Assistance (\$36 million) were also very active. Details of those funds, as well as two other funds with income in excess of \$10 million (the United Nations Educational and Training Programme for Southern Africa and the Trust Fund for the Institute for Namibia), are shown in a special schedule attached to the statement of trust funds. An internal document has been prepared that provides similar details of all United Nations general trust funds, together with a brief description of their origins and purposes. Copies of this document have been

Technical Co-operation activities

Expenditure by source of funds
(Percentage of total)



Expenditure by administrative location
(Percentage of total)

Expenditure 1988/1989 Total US\$ 444 Million
By source of funds and location

Figure 7

provided to the Board of Auditors and the Advisory Committee, and may be obtained from the Accounts Division, Office of Programme Planning, Budget and Finance.

27. Figures 8 and 9 summarize trust fund expenditures in the bienniums 1986-1987 and 1988-1989 by object of expenditure and field of activity, respectively.

Special accounts for programme support costs

28. Programme support costs are sums earned by the United Nations for the performance of certain functions related to substantive and administrative support of technical co-operation activities and support of trust fund activities and administrative structures, such as UNDP and the United Nations Children's Fund. As the volume of extrabudgetary activities has grown, it has been necessary to strengthen supporting administrative services so as not to place an undue burden on the regular budget. Overall income for programme support costs may be summarized as follows:

	<u>Amounts</u>		<u>Percentage</u>	
	<u>1988-1989</u>	<u>1986-1987</u>	<u>1988-1989</u>	<u>1986-1987</u>
Technical co-operation	60.8	51.3	74.2	75.1
Administrative structures	18.4	15.3	22.5	22.4
General trust funds	<u>2.7</u>	<u>1.7</u>	<u>3.3</u>	<u>2.5</u>
	81.9	68.3	100.0	100.0

29. Statement XX records the activity in the programme support costs account, and supporting schedules give an accounting of programme support for technical co-operation activities by main office location.

Funds held-in-trust

30. Funds held-in-trust relate for the most part to various insurance and compensation reserve funds, including health and life insurance plans entered into by the Organization with staff participation. The reserves that have accumulated in those funds are being held to provide for rate stabilization and as a provision against future adverse experience. In view of their nature, those funds held-in-trust are not included in statements of total United Nations expenditures. They are accounted for in statement XXI.

General trust funds

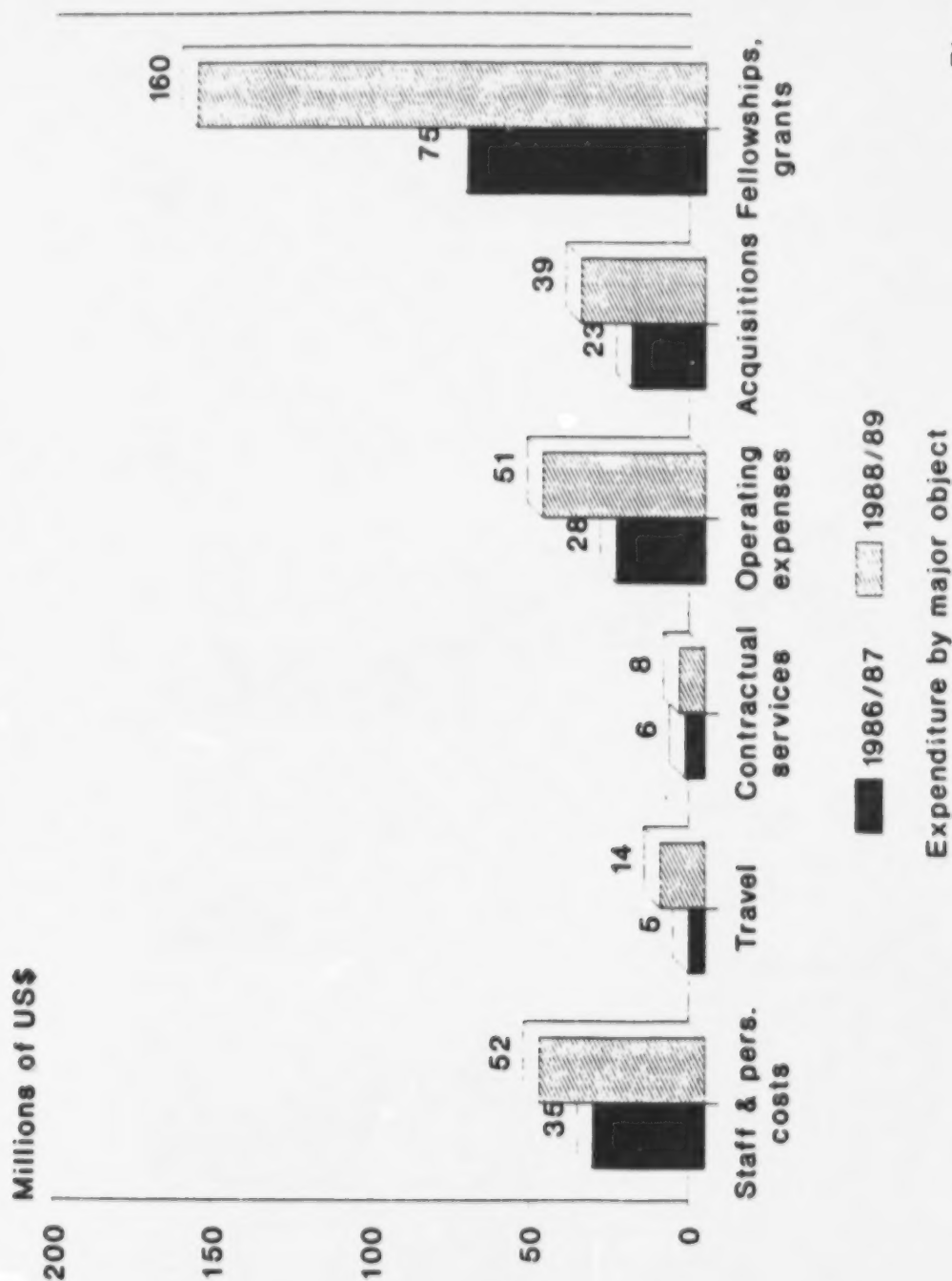
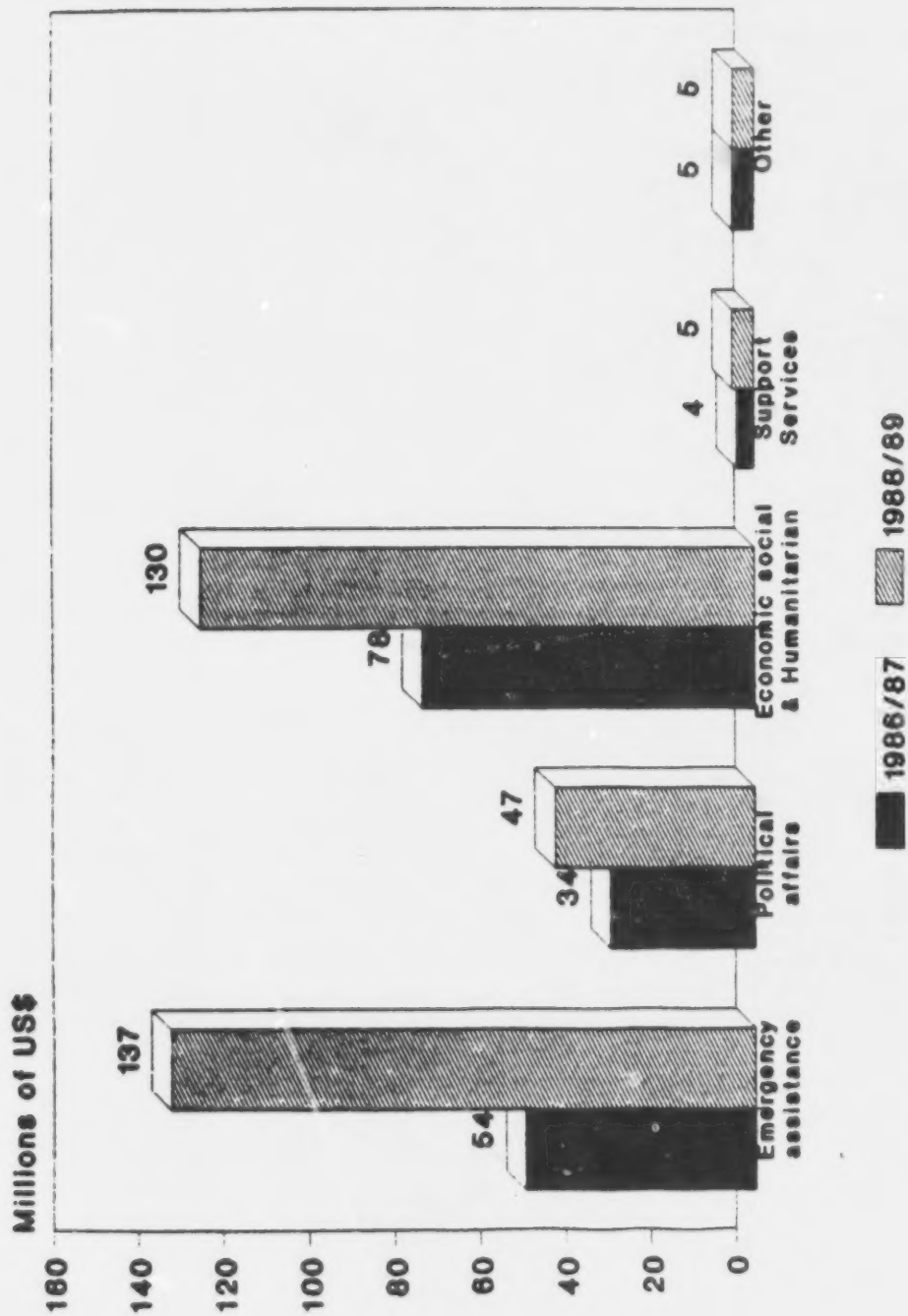


Figure 8



Expenditure by field of activity

Figure 9

Notes

1/ The accounts of the voluntary funds of the United Nations High Commissioner for Refugees, the United Nations Relief and Works Agency for Palestine Refugees in the Near East, the Fund of the United Nations Environment Programme, the Habitat and Human Settlements Foundation, the United Nations University and the United Nations Institute for Training and Research are each reported to the General Assembly by their respective executive heads. In addition, the International Trade Centre, a joint body of the United Nations and the General Agreement on Tariffs and Trade, is reported separately.

2/ See documents A/C.5/43/29 and A/C.5/44/27 on the financial emergency, and A/43/932 and A/44/857 and Corr.1 on the financial crisis.

3/ Certain figures in this report have been adjusted to avoid double counting. This is explained in annex II.

4/ As noted in note 1 above, reference to the United Nations proper excludes the voluntary funds of UNHCR, UNRWA, UNEP, Habitat, the United Nations University and the United Nations Institute for Training and Research.

ANNEX I

UNITED NATIONS - ALL FUNDS a/

1. Statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989
(Millions of United States dollars)

	General Fund	Other General Fund-activities b/	Projects of a multi-year nature c/	Peace-keeping missions d/	Technical co-operation activities	General trust funds	Special accounts for programme support costs	Funds held-in-trust
<u>Income</u>								
Appropriations	1 772.3 e/	-	-	1 062.6 e/	-	-	-	-
Pledged contributions	-	-	-	74.2	75.0	401.4	-	-
Allocations and subventions	-	-	-	-	448.2	14.1	74.6 f/	0.1
Other income	2.5 g/	18.6	3.5	39.5	8.6	38.6	7.3	49.2
Total income	1 774.8	18.6	3.5	1 176.3 h/	531.8 h/	454.1	81.9	49.3
<u>Expenditure</u>								
	1 748.7	-	-	915.3 h/	530.0 f/	331.7 f/	70.4	38.3
Excess of income over expenditure for the above period	26.1	18.6	3.5	261.0	1.8	122.4	11.5	11.0
Add: Adjustments for prior period	-	-	-	1.1	-	-	0.1	-
Net excess of income over expenditure	26.1 e/	18.6	3.5	262.1 e/	1.8	122.4	11.6	11.0

II. Statement of assets and liabilities as at 31 December 1989

(Millions of United States dollars)

	Assets							
Cash	(1.4)	48.6	18.9	342.1	110.4	207.5	31.4	39.8
Investments	-	-	-	-	-	0.9	-	2.4
Contributions unpaid	461.1 e/	0.3	-	620.3 e/	5.1	124.9	-	-
Accounts receivable	41.8	0.1	6.0	6.9	10.6	5.0	4.0	0.5
Unspent allocations	-	-	-	-	322.5	3.3	-	-
Due from other funds	21.8	170.4	5.2	1.1	5.7	4.7	1.5	1.2
Capital assets	-	261.3	-	-	-	-	-	-
Other assets	43.7 i/	48.1	7.4	71.1 j/	97.2	37.9	5.3	-
Total assets	567.0	528.8	37.5	1 041.5	551.5	384.2	42.2	43.9

Annex I (continued)

	General Fund	Other General Fund-related activities b/	Projects of a multi-year nature c/	Peace-keeping missions d/	Technical co-operation activities	General trust funds	Special accounts for programme support costs	Funds held-in-trust
<u>Liabilities</u>								
Accounts payable	29.0	-	0.3	339.3	76.7	1.5	1.0	1.5
Unliquidated obligations - current year	63.9	-	0.1	173.6	68.4	16.0	1.3	-
Unliquidated obligations - prior years	-	-	-	20.8	-	-	-	-
Commitment for future years	16.3	-	-	-	21.8	-	-	-
Due to Tax Equalization Fund	3.3	-	-	-	-	-	-	-
Due to other funds	189.8	4.4	2.4	8.8	2.5	2.0	1.6	0.1
Reserves	-	-	-	-	-	32.5	8.8	-
Bonds outstanding	-	-	-	-	-	-	-	-
Other liabilities	3.1	-	-	64.5	355.2	128.0	-	-
Total liabilities	<u>305.4</u>	<u>4.4</u>	<u>2.8</u>	<u>607.0</u>	<u>524.6</u>	<u>180.0</u>	<u>12.7</u>	<u>1.6</u>
<u>Fund balance</u>								
Balance available 1 January 1988	202.1	479.0	53.6	182.4 k/	25.1 l/	117.7 l/	19.0	30.9 m/
Add: Net excess of income over expenditure	26.1	18.6	3.5	262.1	1.8	122.4	11.6	11.0
Net transfer from reserves (3.1)	(3.1)	-	-	-	-	(29.2)	(1.1)	0.4
Other credits (debits) to fund balance	<u>36.5 n/</u>	<u>26.8 o/</u>	<u>(22.4) p/</u>	<u>(10.0) q/</u>	<u>-</u>	<u>(6.7)</u>	<u>-</u>	<u>-</u>
Balance available 31 December 1989	<u>261.6</u>	<u>524.4</u>	<u>34.7</u>	<u>434.5</u>	<u>26.9</u>	<u>204.2</u>	<u>29.5</u>	<u>42.3</u>
Total liabilities and fund balance	<u>567.0</u>	<u>528.8</u>	<u>37.5</u>	<u>1 041.5</u>	<u>551.5</u>	<u>384.2</u>	<u>42.2</u>	<u>43.9</u>
Statements I-III	IV VI VII VIII	V	IX-XVII	XIX	XX	XXI		

(Footnotes on following page)

(Footnotes to table)

- a/ Comprising all funds covered by the present financial report.
- b/ Comprising Capital Assets Fund, Working Capital Fund, Special Account and Bonds Account.
- c/ Comprising Construction-in-Progress Fund and Integrated Management Information System Fund (IMIS).
- d/ Comprising United Nations Emergency Force (UNEF) 1956 and 1973, United Nations Disengagement Observer Force (UNDOF), United Nations Interim Force in Lebanon (UNIFIL), United Nations Operation in the Congo (ONUC), United Nations Iran-Iraq Military Observer Group (UNIIMOG), United Nations Peace-keeping Force in Cyprus (UNFICYP), United Nations Angola Verification Mission (UNAVEM), United Nations Transition Assistance Group (UNTAG) and United Nations Observer Group in Central America (ONUCA).
- e/ Includes assessed contributions unpaid, irrespective of collectibility.
- f/ Contains an element of double counting (see annex II below).
- g/ The actual income other than staff assessment for the biennium 1988-1989 of \$67.5 million less the revised estimates for the biennium of \$65.0 million, resulted in a surplus of \$2.5 million.
- h/ Includes \$31.3 million in respect of the regular programme of technical co-operation financed from section 24 of the regular budget. This amount is also included under the General Fund column.
- i/ Includes \$16.6 million unpaid assessed contribution held in a special account pursuant to General Assembly resolution 3049 C (XXVII).
- j/ Includes \$36.0 million in respect of UNEF (1973) and \$19.6 million in respect of UNIFIL unpaid assessed contribution held in a special account pursuant to General Assembly resolution 36/116 A.
- k/ Includes \$60.5 million held in suspense for UNEF (1973) and \$54.1 million held in suspense for UNIFIL pending a further decision by the General Assembly.
- l/ The balance available at 1 January 1988 has been adjusted to reflect the transfer of \$1.1 million to Technical Co-operation Trust Fund, resulting from the restructuring of UNDR0 Trust Fund activities.
- m/ The balance available at 1 January 1988 has been adjusted to include balance of \$0.3 million for the Medical Insurance Plan.
- n/ Includes \$15.9 million savings in liquidating prior years' obligations, \$16.4 million decrease in 1988-1989 appropriation and \$4.2 million increase in revised other income for 1988-1989.

(Footnotes to table) (continued)

o/ Includes \$27.3 million transferred from the United Nations Construction-in-Progress Fund to the Capital Assets Fund, \$3.4 million representing amortization of United Nations bonds in 1988 and (\$3.9 million) transferred from the United Nations Special Account at the request of the donor to offset contributions in arrears to the United Nations regular budget.

p/ Includes transfers from the Construction-in-Progress Fund of \$27.3 million to the Capital Assets Fund and \$0.5 million miscellaneous income to the United Nations General Fund, less allotments totalling \$5.4 million transferred from the United Nations General Fund, programme support costs and peace-keeping activities towards the funding of the integrated management-information system.

q/ Represents reversal of (\$23.6 million) comprising excess of income over expenditures as at 1 January 1988 in respect of mandate in progress at that time for UNEF/UNDOF (\$16.1 million) and UNIFIL (\$7.5 million) offset by savings in liquidating obligations of prior periods of \$0.2 million for UNEF/UNDOF and \$13.4 million for UNIFIL.

ANNEX II

Technical annex

1. The present annex contains (a) a note on double counting in the financial statements; (b) further information concerning certain funds and accounts closely related to the General Fund; and (c) information which the Secretary-General is required to report concerning contributions to the regular budget in currencies other than United States dollars, losses of cash and receivables, losses of property and ex-gratia payments.

Note on double counting

2. The financial statements contain three instances of double counting, as follows:

(a) Expenditures relating to the regular programme of technical co-operation, amounting to \$31.3 million, are shown in the financial statements under both statement I (regular budget appropriations) and statement XVIII (technical co-operation activities). For the purposes of the financial report, they are shown only once (as regular budget) in the table of overall expenditures in figure 1. However, for the sake of completeness, these costs are included in the discussion of technical co-operation activities contained in paragraph 24.

(b) Statements X (UNEF (1973)/UNDOF) and XI (UNIFIL) contain a complete accounting for income and expenditures of mandate periods that were already in progress at 1 January 1988, the first day of the biennium 1988-1989. This means that certain financial activity which took place in the biennium 1986-1987 is recorded again in the financial statements for 1988-1989. The financial report contains adjusted figures eliminating this double counting.

(c) The special accounts for programme support costs derive their income in part from levies made on trust funds and technical co-operation accounts. The traditional rate of these levies (also known as overheads) is 13 per cent. Financial statements XVIII (technical co-operation) and XIX (general trust funds) both show expenditures under the heading of programme support costs which actually relate to amounts transferred to the special account for programme support costs (statement XX), where they appear as income. For the purposes of the financial report, programme support cost expenditures are shown under that heading and are not also reflected as expenditures under technical co-operation or trust funds, thereby eliminating double counting.

3. The double counting which is eliminated for the purposes of the text and figures contained in the present report, is present in the financial statements and also in the all funds statement contained in annex I.

Certain funds and accounts closely related to the General Fund

4. This section of the annex provides additional information in respect of the following funds and accounts:

(a) Tax Equalization Fund: This fund was created under the provisions of General Assembly resolution 973 (X) of 15 December 1955. Revenue from the staff assessment plan in respect of staff members financed under the regular budget and assessed peace-keeping operations is credited first to the Tax Equalization Fund. Member States that do not levy taxes on United Nations income of their nationals working for the Organization are credited with a proportionate share of the Tax Equalization Fund as an offset against their assessments. Member States that levy income taxes on their nationals working for the Organization do not receive this credit. Instead, their share of the Fund is utilized to reimburse staff for taxes they have had to pay on their United Nations income. Staff members financed by extrabudgetary funds who are required to pay income tax are reimbursed from the resources of the extrabudgetary fund concerned. The accounts of the Tax Equalization Fund may be found in schedule 3.2.

(b) Capital Assets Fund: Statement IV reflects the total cost of the land and buildings of the Organization, details of which are contained in a supporting footnote.

(c) Projects of a multi-year nature: Statement V shows the status of construction-in-progress accounts for current projects at Addis Ababa and Bangkok and projects completed during the biennium at Nairobi and Santiago. It also reflects the costs incurred to date in respect of the integrated management information system.

(d) Working Capital Fund: The accounts of the Working Capital Fund may be found in statement VI. In accordance with General Assembly resolution 42/228 of 21 December 1987, the Working Capital Fund was established in the amount of \$100 million for the biennium 1988-1989. At 31 December 1989, the Working Capital Fund has advanced \$99.2 million to the General Fund. This advance will be repaid when the liquidity position of the General Fund is improved. The remaining balance of the Working Capital Fund (\$0.8 million) is not available in cash.

(e) United Nations Special Account: Consistent with the provisions of General Assembly resolutions 2053 A (XX) of 15 December 1965 and 3049 A (XXVII) of 19 December 1972, the Special Account has received voluntary contributions from Member States and private donors in order to overcome the financial difficulties of the United Nations and to resolve the Organization's short-term deficit. Statement VII shows that, by 31 December 1989, the principal of the fund stood at \$123.5 million, including accumulated interest. Of this amount, \$3.6 million has been advanced to UNEF (1956) and ONUC, \$71.2 million is currently advanced to the General Fund, and \$48.6 million is available in cash. The short-term investments comprising this cash balance are listed in schedule 7.2.

(f) The Special Account for the sale of United Nations bonds: This account was opened as a result of General Assembly resolution 1739 (XVI) of 20 December 1961. Under the terms of the resolution the Secretary-General was authorized to issue bonds up to a total of \$200 million, utilizing the proceeds of sale for purposes normally associated with the Working Capital Fund. He was also requested to include in the regular budget an amount sufficient to pay interest and

instalments of principal, in accordance with the terms of the issue. A total of \$169.9 million was realized from the sale of bonds and utilized for UNEF (1956) and ONUC. As may be seen from statement VIII, the last payments of principal and interest were made to bond holders in the biennium 1988-1989, and the bond issue is now fully amortized.

Information that the Secretary-General is required to report

Contributions to the regular budget received in currencies other than United States dollars

5. As in previous bienniums, the Secretary-General was empowered by the General Assembly, in its resolution 40/248 of 18 December 1985, to accept, for the calendar years 1986, 1987 and 1988, a portion of the contributions of Member States in currencies other than United States dollars. A similar provision in respect of 1989 was contained in Assembly resolution 43/223. Accordingly, based on actual United Nations requirements in various currencies, the following payments in such currencies were accepted in respect of the bienniums 1988-1989 and 1986-1987:

	<u>1988-1989</u>	<u>1986-1987</u>
	(United States dollar equivalent)	
Austrian schillings	5 528 347	-
Barbados dollars	147 121	142 497
CFA francs	121 966	-
Deutsche mark	120 331	183 901
Egyptian pounds	740 817	1 168 357
Ethiopian birr	135 815	122 105
Guyanese dollars	3 356	225 320
Indian rupees	601 900	179 727
Iraqi dinars	1 735 354	1 709 524
Israeli shekels	3 105 335	3 010 416
Pakistan rupees	897 298	832 392
Portuguese escudos	200 000	35 000
Pounds sterling	-	259 877
Sierra Leone leones	-	368
Syrian pounds	1 052 399	106 070
Trinidad and Tobago dollars	375 406	277 778
Union of Soviet Socialist Republics roubles	<u>7 291 700</u>	<u>3 980 000</u>
	<u>22 057 145</u>	<u>12 233 332</u>

Write-off of losses of cash and receivables

6. In accordance with financial rule 110.14, the Controller or, where required, the Secretary-General, after full investigation, approved the write-off, on a case-by-case basis, of balances in amounts ranging from \$11 to \$41,343. The write-offs for the biennium 1988-1989 amounted to \$184,255. The write-offs for the biennium 1986-1987 amounted to \$841,873. In each case, it was determined, in the light of the facts known at the time, that (a) the responsibility for the loss could not be fixed and attached to any official of the United Nations, (b) every

effort had been made to collect the amount and (c) further collection efforts would be fruitless. An analysis of those write-offs by activity is as follows:

	<u>United States dollars</u>	
	<u>1988-1989</u>	<u>1986-1987</u>
General Fund and related activities	122 408	440 560
Peace-keeping activities	2 791	58 204
Technical co-operation activities	12 321	128 109
General trust funds	<u>46 735</u>	<u>215 000</u>
Total	<u>184 255</u>	<u>841 873</u>

Write-off of losses of property

7. Property losses at Headquarters and offices away from Headquarters amounting to \$2,704,979 were written off during the biennium 1988-1989, in accordance with financial rule 110.15. As a consequence, those write-offs brought the balance of the property to the same level as that shown by the property records in line with the actual quantities. The details of the amounts were reported to the Board of Auditors in accordance with the provisions of financial rule 110.10 (b).

Ex-gratia payments

8. Four ex-gratia payments, totalling \$53,350, were made in accordance with financial regulation 10.3 during the biennium 1988-1989. Details of these payments were provided to the Board of Auditors.

ANNEX III

United Nations General Fund, Working Capital Fund
and special accounts

Changes in financial position for the biennium 1988-1989
ending 31 December 1989

(Millions of United States dollars)

		1989	1987
Sources of funds:			
Unobligated balance of appropriations	(statement I)	23.6	129.1
Excess of income over revised estimates	(statement II)	2.5	9.9
Savings in liquidation of prior years' obligations	(statement II)	15.9	10.7
Amount to be transferred as credits amounts			
Member States' contributions in 1990	(statement III)	20.6	-
Amount transferred as credits against			
Member States' contributions for 1989	(statement II)	(3.1)	-
Funding of revised budgets for prior bienniums	(statement III)	-	4.4
Increase in Special Account:			
Voluntary contributions	(statement VII)	(3.9) a/	10.0
Interest income	(statement VII)	<u>18.4</u>	<u>12.0</u>
Total funds provided		<u>74.0</u>	<u>176.1</u>
Application of funds:			
Increase in assessed contributions unpaid	(statement III)	107.9	110.9
Unrecorded expenditures for prior years	(statement III)	-	<u>2.5</u>
Total funds used		<u>107.9</u>	<u>113.4</u>
Subtotal		(33.9)	62.7
Net increase/decrease in other assets/liabilities			
(Increase) decrease in receivables		(18.3)	12.2
Increase (decrease) in deferred income		(13.5)	13.2
Increase (decrease) in other liabilities		<u>46.6</u>	<u>(30.5)</u>
Increase in cash and investments		(19.1)	57.6
Cash and investments at beginning of biennium			
1 January 1988		<u>66.3</u>	<u>8.7</u>
Cash and investments at 31 December 1989		<u>47.2</u>	<u>66.3</u>

a/ France's contribution was applied to assessed contributions of the United Nations regular budget.

II. REPORT OF THE BOARD OF AUDITORS

Introduction

1. As required by General Assembly resolution 74 (I) of 7 December 1946, the Board of Auditors has audited the accounts of the United Nations, including the trust funds and special accounts administered by and for the United Nations for the biennium ended 31 December 1989.
2. The audit was carried out in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency (IAEA). Our examination was conducted at United Nations Headquarters in New York and at the following United Nations offices away from Headquarters: Addis Ababa, Baghdad, Bangkok, Geneva, The Hague, Lusaka, Nairobi, Rome, Santiago and Vienna. Furthermore, our review covered peace-keeping operations and technical co-operation project activities in Cameroon, Egypt, Honduras, India, Indonesia, Iraq, Israel, Jamaica, Jordan, Lebanon, Malaysia, Malawi, Nepal, Pakistan, the Sudan, the Syrian Arab Republic and Zimbabwe.
3. During the biennium, we met with the Advisory Committee on Administrative and Budgetary Questions and participated in the deliberations of the Panel of External Auditors. The Board of Auditors also maintained continuing liaison with the Joint Inspection Unit and continued to work, in close co-operation and co-ordination with the Internal Audit Division.
4. During the biennium under review, the Board of Auditors continued its practice of reporting the results of specific audits and issued management letters containing detailed observations and recommendations to the Administration. This practice has helped to maintain a continuous dialogue with the Administration.
5. In its resolution 44/183 of 19 December 1989, the General Assembly requested the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions to continue to cover in their reviews of the organizations and programmes, including peace-keeping operations, the areas relating to the efficiency and effectiveness of the financial procedures and controls, the accounting system and related administrative and management areas, in accordance with regulation 12.5 of the Financial Regulations of the United Nations, and to recommend measures, as appropriate, to strengthen financial and management controls.
6. In this connection, during the biennium 1988-1989, our review included cash management, budgetary control, payroll and personnel systems, the procurement system, including certain service contracts, travel and certain aspects of computer operations. We also examined peace-keeping operations, technical co-operation activities, trust funds and revenue-producing activities and reviewed accounting procedures and financial reporting systems. The Board also followed upon the implementation by the Administration of the recommendations made in its report on the biennium 1986-1987. ^{1/}

^{1/} Official Records of the General Assembly, Forty-third Session, Supplement No. 5 (A/43/5), vol. I, sect. II.

7. The present report is divided into two parts. Part I discusses our findings and recommendations on the financial statements, while part II relates to management issues.

8. The following are the most significant matters arising from our audit during the biennium 1988-1989. We have discussed these matters with the Administration, whose responses are referred to as appropriate.

Summary of recommendations

9. In order to correct the deficiencies noted, we recommend that the Administration should take the following actions, presented in the order of priority:

(a) The utmost importance should be given to the budget performance report to prevent the exceeding of appropriations. Further improvement of techniques for estimating the salaries portion of the appropriation, especially in the final performance report, could minimize the incidence of transfers between sections of the budget (see para. 52);

(b) Final outputs should be described clearly or quantified in the programme budget and in the programme performance report (see para. 161);

(c) Consultation among offices and organizations should be increased in the preparation of estimate of extrabudgetary resources (see para. 71);

(d) Guidelines should be provided on the rendition and payment of overtime and rationalize the work schedule of the Security and Safety Services at Headquarters, in order to minimize costly work done before or after the prescribed official time (see para. 120);

(e) Incur expenditures only if covered by allotment. Identify overexpended allotments and take remedial measures (see para. 57);

(f) Instruct the Office of the Co-ordinator for United Nations Humanitarian and Economic Assistance Programmes relating to Afghanistan to furnish the Finance Service of the United Nations Office at Geneva with all documents regarding confirmed pledges for recording in the appropriate account, and to reconcile its accounts with the latter (see para. 81).

Summary of findings

10. Our findings and observations are discussed in detail, in the succeeding pages. Briefly they are as follows.

Budgetary control

11. Expenditures in 10 budget sections exceeded appropriations, contrary to regulation 4.1 of the Financial Regulations and Rules of the United Nations. To remedy this, transfers were made between sections of the budget (see paras. 47-52).

12. Expenditures at the responsibility centre level of four budget sections were incurred without appropriation, in violation of the Financial Regulations and Rules (see paras. 53-54).

13. Expenditures in 47 of the 154 responsibility centres were incurred in excess of allotments in disregard of financial rule 106.1 and sections 5.022 and 5.024 of the Finance Manual (see paras. 55-59).

14. Excessive obligations were raised at the United Nations Office at Vienna based on an estimate relating merely to the remaining free balance of allotments (see paras. 60-61).

15. Allotment advices in 10 responsibility centres remained unrecorded over a long period of time (see paras. 62-63).

16. At Headquarters and at the United Nations Office at Vienna at 31 December 1987, unliquidated obligations were converted to accounts payable in the biennium 1988-1989, resulting in expenditures for that biennium being understated (see paras. 64-68).

17. Activities financed largely from extrabudgetary resources disclosed that 24 of the 34 budget sections had the least actual utilization of those resources (see paras. 69-71).

Accounts and financial reporting

18. The negative cash balance of the General Fund was neither sufficiently disclosed nor properly presented in the financial statements. This resulted in the understatement of total current assets and current liabilities (see paras. 73-77).

19. The failure of the Office of the Co-ordinator for Afghanistan to provide the United Nations Office at Geneva Finance Service with complete documents on pledges resulted in an understatement of unpaid pledges (see paras. 78-81).

Cash management

20. Effective cash management at UNIFIL was compromised by delays in the issuance of cash receipt vouchers for proceeds from sales of coupons and the practice of maintaining significant amounts of cash in hand (see paras. 82-87).

21. Several personal cheques encashed or received in payment of goods at a field office of UNTSO were returned dishonoured by the banks (see paras. 88-93).

Payroll, staff cost and personnel issues

22. At Headquarters, retired staff members were re-employed, contrary to the provisions of ST/AI/213/Rev.1 and ST/AI/295 (see paras. 94-97).

23. At the Economic Commission for Africa (ECA), redeployments of several posts were made without the required approval by Headquarters (see paras. 98-100).

24. The Administration's actions to terminate a staff member prior to his mandatory retirement showed considerable deficiencies, resulting in his promotion and his financial benefits exceeding the emoluments he would have received had he been allowed to stay until the age of 60 (see paras. 101-107).

25. At the United Nations Office at Geneva, procedures of sick leave control are rather time-consuming and suffer from deficiencies (see paras. 108-111).

26. At Headquarters, security officers whose regular day off falls on a United Nations holiday were paid overtime when reporting for scheduled work one or two days immediately following the holiday, despite the absence of a regulation on this matter (see paras. 112-120).

27. Overtime in the Telex Unit at the United Nations Office at Geneva increased significantly in 1988, owing to a large extent to inadequate procedures and shortcomings in computer utilization. Improvements have been implemented and overtime was reduced in 1989 (see paras. 121-122).

Computer operations and electronic data-processing systems

28. The computer programme for the payroll system of the United Nations Industrial Development Organization (UNIDO), which processes the payroll of the United Nations Office at Vienna, is outdated, resulting in inefficient and time-consuming manual procedures (see paras. 123-129).

Property and procurement management

29. No posting has been made on the Accounts Division's subsidiary ledger for memorandum account, from 30 June 1988 to 31 December 1989, regarding acquisitions and disposals of property, despite evidence showing disbursements made in the purchase of non-expendable property and recommendations to delete some from the inventory record (see paras. 130-134).

30. Unreliable property records at the United Nations Office at Geneva and at Vienna made it difficult to determine whether a request for equipment can be covered from available property or whether it calls for the acquisition of new ones (see paras. 135-137).

31. Equipment of the International Court of Justice that was replaced because of high maintenance cost was transferred to other areas of the Registry of the Court. In effect, costly maintenance will continue (see paras. 138-140).

32. Bidding as one of the modes of procurement has been the exception rather than the rule, as the majority of purchase orders raised by Headquarters were awarded based on the lowest quotation, fixed-rate prices or the belief that bidding would not give satisfactory results (see paras. 141-148).

33. Inadequate procurement management and practices in UNIFIL and UNTAG created problems in logistical support (see paras. 149-150).

Programme management

34. Some final outputs funded from extrabudgetary resources were not included in the programme performance report of the Central Monitoring Unit contrary to the requirement of rule 105.1 (a) of the Regulations and Rules Governing Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/PPBME Rules/1 (1987) (see paras. 151-158)).

35. Planned outputs for extrabudgetary resources are not clearly specified in the programme budget, nor is allocation of resources specified at the output level. Consequently, the General Assembly and the donors are not informed as to how the extrabudgetary resources are being utilized to attain specific objectives of the United Nations (see paras. 159-162).

Technical co-operation and project activities

36. Inadequate planning, co-ordination and late action marked low project delivery performance in 157 of the 1,271 active projects executed by the Department of Technical Co-operation and Development (see paras. 163-167).

37. Several operationally completed projects were allowed to continue financially open beyond the 12-month period allowed under section 30107, subsection 6.1, of the UNDP Programme and Projects Manual (see paras. 168-171).

38. An unusually high level of resources was required for reporting on the implementation of the largest project executed by the United Nations Conference on Trade and Development (UNCTAD) (see paras. 172-176).

General income

39. The rates charged to press agencies using office space at Geneva have not been reassessed for 15 years, resulting in a loss of income for the Organization (see paras. 177-178).

40. At ECA, the revenue from rental space was only partly credited to general income. Part of it was used for general temporary assistance, general operating expense, utilities, insurance and additional expenditures not covered by appropriation (see paras. 179-180).

Revenue-producing activities

41. Financial accounting and operations of the Sales Unit at Geneva need improvement (see paras. 181-183).

42. Sales of publication on credit were extended by the Department of Conference Services to customers despite their inability to settle their overdue accounts, resulting in the accumulation of receivables (see paras. 184-186).

Experts and consultants

43. Due to time constraints, the Department of Technical Co-operation for Development was forced many times to hire the only expert or consultant submitted for consideration or preferred by Governments (see paras. 187-191).

Cost-sharing for joint or common services

44. Cost-sharing criteria for joint or common services at the Vienna International Centre are often inadequate and result in an overcharging of the United Nations Office at Vienna (see paras. 192-203).

Part I: Financial statements

Budgetary control

45. As part of our audit for the biennium 1988-1989, we reviewed the existing budgetary control procedures for the programme budget formulation and execution processes, including reviews of allotment control and monitoring of budget performance, to ensure that expenditures were made in accordance with the intentions of the General Assembly and that appropriations were exceeded.

46. The result of our reviews indicated that, although procedures for the various phases of the budget have improved, deficiencies still exist in the application of the allotment mechanism for controlling expenditures. Those deficiencies are commonly observed at Headquarters and in the offices away from it. In the following paragraphs, we have provided examples of significant cases noted, some of which have been recurrent and suggestive of a built-in flaw in budget implementation.

Expenditures exceeding appropriations

47. As provided for under regulation 4.1 of the Financial Regulations and Rules of the United Nations, the appropriations voted by the General Assembly shall constitute an authorization to the Secretary-General to incur obligations and make payments for the purposes for which the appropriations were voted upon and up to the amounts so voted.

48. Our review of the final budget appropriations for the biennium 1988-1989, contained in General Assembly resolution 44/193 of 21 December 1989, disclosed that, of the 34 budget sections verified, 10, or 29.4 per cent, exceeded their appropriations by amounts ranging from a low of \$9,396, or 1.2 per cent, to a high of \$1,504,807, or 14.7 per cent. Further, 24.7 per cent, or 38, of the 154 responsibility centres showed expenditures in excess of their appropriations by \$277 to a high of \$1,510,976.

49. It is apparent that expenditure controls for appropriations were not effectively enforced and that it has become customary for the Administration to seek transfers between sections prior to closing the accounts in order that no section ends up exceeding its appropriations.

50. The observations noted are indicative of the need to improve the review procedures further in order to ensure that expenditures come within the bounds of intended resources. The Administration views the variances as directly related to the difficulties in projecting with absolute accuracy requirements over the last six months of the financial period. As a remedy, some surpluses were used to offset the shortfalls. The transfers, however, have been approved by the Advisory Committee on Administrative and Budgetary Questions.

51. The Board's primary concern in raising the issue is the implementation of the programme budget, broken down into different levels for control of the appropriations. Otherwise, if the practice is not improved, the budgetary control exercise would be meaningless.

52. The Board and the Administration agreed that the budget performance reports should be given utmost importance in order to prevent appropriations being

exceeded. Further improvement of techniques for estimating the salaries portion of the appropriation, especially in the final performance report, could minimize the incidence of transfers between sections.

Expenditures incurred without appropriation

53. Our review of the budget performance report at the responsibility centre level of four budget sections disclosed expenditures incurred without appropriations. Even if some of the expenditures were accordingly adjusted, it did not change the fact that there is inadequate co-ordination among the certifying officers, the Budget Division and the Accounts Division in ensuring that expenditures remain within appropriations made by the General Assembly. Since the expenditures were incurred during the early part of the biennium (1988), corrections could have been made earlier had there been appropriate review of the budget performance reports and co-ordination with Accounts Division.

Expenditures in excess of allotments

54. Financial rule 106.1 provides that no commitments, obligations or expenditures against any funds may be incurred without the written authorization of the Controller. Supplementary to this, section 5.022 of the Finance Manual states that the Budget Division under authority delegated by the Controller shall issue allotments authorizing the responsible department or office to incur expenditures. Further, section 5.024 specifies that, within the responsibility centres, budget authorizations shall also be detailed by grouping compatible objects of expenditure.

55. Analysis of expenditures incurred, by groups of compatible objects of expenditures per budget performance report, as at 31 December 1989, disclosed that all the 25 object-of-expenditure groups showed over-expenditures in 47 of the total 154 responsibility centres. The most over-expended object groups are posts controlled by staffing tables, communications, travel of staff, other personnel related costs, and supplies and materials and general operating expenses.

56. In conformity with existing regulations and rules on the control of expenditures, we recommended that incurrence of expenditures be allowed only if the covering allotment has been issued. Frequent causes of over-expended allotments should be identified and remedial measures instituted.

57. The Administration replied that this happens when the books are closed after the final performance report has been approved and departments proceed under a very tight schedule with the recording of obligations and disbursements on the basis of actual contractual commitments rather than estimates.

58. To correct this perennial biennium-end problem, it is envisaged that instructions for the final performance report could be prepared in co-operation with the Accounts Division to move forward the accounting timetable for recording obligations in the final months of a biennium to ensure that departments have sufficient time to consult with the Budget Division.

Excessive obligation of allotments

59. The review of the status of allotments at the end of 1988 and 1989 of the United Nations Office at Vienna shows that, at the end of 1988, up to 50 per cent of the unliquidated obligations raised in the biennium 1986-1987, totalling

\$6,248,988, remained outstanding as at 31 December 1988, and were consequently cancelled. This procedure denotes a strong tendency to over-obligate and creates doubt as to the fairness of the expenditure reported. In addition, one obligation still outstanding at that date was reported as accounts payable instead of being reappropriated.

60. At the United Nations Office at Vienna, most of the obligations referred to were raised under miscellaneous obligation documents issued to meet "expected expenditures" incurred by the common or joint services run either by IAEA or UNIDO under inter-agency agreements. Since the clearance of the related accounts is usually late, the United Nations Office at Vienna has to reserve funds to meet those commitments. Since the exact amount of expenses was still unknown, the United Nations Office at Vienna raised obligations up to the amount of the allotment then available. This level of allotment is based on estimates submitted at the time of the second performance report and developments are therefore not reflected in the final allotment. Thus, some obligations had to be cancelled subsequently.

Unrecorded allotment advices

61. Our review disclosed that 10 responsibility centres in four budget sections have unrecorded allotment advices. It was further observed that all these allotment advices remained unrecorded for a long period of time. On this basis, the recorded allotment in the budget performance and allotment reports lacks consistency and accuracy, thereby reducing the reliability of those reports.

62. We recommended, and the Administration agreed, that the recorded allotments in the budget performance report should be reviewed for corrective action in order to isolate the errors of omission and commission.

Conversion of unliquidated obligations to accounts payable

63. Financial regulation 4.4 provides that obligations of prior periods that remain valid but that cannot be liquidated within the one-year extension period should be transferred as a charge against current appropriations. We found, however, that on 31 December 1989, lapsed obligations pertaining to the prior financial period were reclassified to accounts payable. A similar situation was observed at the United Nations Office at Vienna, when an unliquidated obligation of \$416,000 was raised in November 1987 to meet commitments for the printing service operated by IAEA. As printing had not been completed at the end of 1988, the unliquidated obligation was transferred to accounts payable. At the end of the biennium 1988-1989, an amount of \$370,624 was still recorded under accounts payable, although the expenditure still expected then amounted to only \$40,000.

64. As a result of this practice, charges to the current appropriation (1988-1989) were understated. In effect, the matching of expenditures to the proper period, as enunciated in existing accounting policy on the matter, was never achieved in this particular case.

65. The Administration responded that, with the introduction of new procedures related to budgetary ceilings, revised estimates and the contingency fund, it has become virtually impossible to seek budgetary authority for a major expenditure in a new biennium to replace a lapsed obligation from a previous biennium which remains due and payable. Where funds are not available in the new biennium to meet

valid but unpaid obligations, the only viable alternatives are either to abandon the project, and thus incur possible legal ramifications, or to convert the available credits from the previous biennium into accounts payable. In a few exceptional cases, the latter course of action has been taken.

66. We view the regulation as unequivocal; it does not allow the arbitrary conversion of unliquidated obligations of prior period to accounts payable. If no new budgetary authority is given in lieu of a lapsed obligation, it could only be interpreted as a decision of the General Assembly to forego the obligation. In making the conversion, the Administration exercised a power only incumbent upon the General Assembly. Consequently, a major budget control mechanism instituted by the General Assembly was flaunted.

67. We recommend strict adherence to the regulation on this matter. We also recommend the surrender of the remaining balance of the subject account and the seeking of reappropriation for any remaining obligations that are still valid.

Variances in projected extrabudgetary resources

68. As required under rule 104.1 of the Regulations and Rules Governing Programme Aspects of the Budget, estimates of the required resources shall be provided in the biennial programme budget. Relative to this, the final estimates of extrabudgetary resources in 24 of the 34 budget sections, or 70.6 per cent, show funding both by the regular budget and extrabudgetary resources, the latter reaching as much as 97 per cent of the total resources of section 21 - Office of the United Nations High Commissioner for Refugees. However, with regard to the actual utilization of funds, according to the allotment summary status report as at 31 December 1989, sections whose activities are largely financed from extrabudgetary resources had the least utilization of those resources.

69. We share the Administration's view that the level of voluntary contributions cannot be projected with great accuracy. However, the very wide deviations from projections are indications of the low degree of adherence to the instructions for the preparation of the programme budget for the biennium 1988-1989. This is particularly true in the case of the completion of form 4 (estimated extrabudgetary resources).

70. We recommended, and the Administration agreed, that there should be increased consultations with the organizations and better review procedures of submitted estimates. The Administration commented that, currently, projections of levels of extrabudgetary resources are indeed fragile, but agreed that such an approach might alleviate the problem to a limited extent. It hopes to develop a methodology that would permit a more satisfactory treatment of extrabudgetary resources in the proposed programme budget.

Accounts and financial reporting

71. In response to the request of the General Assembly contained in its resolution 44/183, the Board of Auditors presents in the following pages some observations that may be considered in the ongoing development of the general accounting framework within which financial statements may be prepared, having regard to the relevant financial regulations and rules and also to generally accepted accounting principles.

Inadequate disclosure and improper presentation of cash at bank

72. In the balance sheet, the cash account was presented as one of the current asset items with a negative balance of \$1.415 million because of a gross cash debit balance of \$17.429 million and a gross credit balance of \$18.844 million.

73. The Administration attributed the situation to the "zero balance" banking arrangement with the major banks, whereby funds are transferred to cover cheques as they are presented for payment. The credit balances represent the total cheques outstanding in the "zero balance" accounts. The transfer of funds to cover these cheques as they are presented traverses both the General Fund and Special Account. Considering the peculiar relationship of the General Fund with the Special Account, and the magnitude of the gross credit balance of cash, sufficient disclosures on the financial statements of both funds should have been made. Under the fund entity concept of accounting, the General Fund is supposed to be a separate fiscal and accounting entity.

74. With regard to the matter of financial statement presentation, a negative cash balance becomes a liability account. Moreover, the gross debit and credit balances of the various cash accounts cannot simply be compensated against each other to arrive at a net balance in the financial statement, because that net balance is composed of various balances from different bank accounts, some of which are entirely unrelated to the others.

75. By reason of the net credit presentation of cash in the financial statement, the total current asset was understated by \$18,844,602.97. Similarly, the total of current liabilities of the General Fund was understated by the same amount. We believe that it is more appropriate to reflect the gross balances in the financial statement, that is, the debit balances as current assets and the credit balances as current liabilities.

76. The Administration considered it proper to show all cash balances together, after the deduction of outstanding cheques, in the interest of a concise presentation. It made reference in this regard to the presentation of cash in paragraph 7 and 8 of the financial report of the Secretary-General (see sect. I of the present document).

Understatement of unpaid pledges

77. A review of the financial statements of the Afghanistan Emergency Trust Fund of the Office of the Co-ordinator for United Nations Humanitarian and Economic Assistance Programmes relating to Afghanistan showed that, as at 31 December 1989, the total pledged contributions unpaid amounted to \$3,913,836. However, a verification of the pledging documents disclosed that there were unpaid pledges from several donors amounting to \$35 million, which were not reflected in the books as at 31 December 1989. Some of those pledges, totalling \$6 million, were collected in 1990. Thus understatements of unpaid pledges resulted likewise in some deferred income not being recorded in the books.

78. The administration of the Office of the Co-ordinator contended that all its activities were directed to obtaining cash contributions and ensuring that expenditures and allocations were within available cash. We noted, however, that the Office of the Co-ordinator maintains complete and up-to-date information regarding "firm" or "indicative" pledges, and cash receipts.

79. However, these records and the relevant pledging documents are not made available to the United Nations Office at Geneva, which has the responsibility for recording Afghanistan Emergency Trust Fund transactions. The Accounts Section of the Finance Service at the United Nations Office at Geneva contended that it relied heavily on the Co-ordinator's Office at Geneva for the supply of complete information along with the relevant supporting documentation in order to fulfil such responsibility.

80. It is therefore recommended that, in the future, confirmed unpaid pledges be recorded in the appropriate accounts by furnishing the United Nations Office at Geneva Finance Service with all the necessary documents and for the Office of the Co-ordinator to reconcile its accounts with the Service regularly.

Cash management

Partial lodgements in bank of funds received

81. In the review of UNIFIL transactions, we observed the following procedures, which inhibit efficient cash management by keeping substantial cash in hand on a continuing basis:

(a) Receipt vouchers were not issued at the close of the day to cover the total sales of meals and gas coupons. Instead, the proceeds were allowed to accumulate for periods ranging between 3 and 27 working days before cash receipt vouchers were issued to cover the amounts;

(b) Instances were noted where funds collected were not deposited intact in the bank account of UNIFIL; substantial balances were kept in hand to be banked, usually one week later;

(c) Sometimes, the cashier exchanged part of the cash in hand of the personal cheques of individuals who were in need of immediate cash.

82. The Administration explained that cash receipt vouchers were issued weekly, instead of daily, because of staffing constraints. Receipts from the sale of coupons were not deposited in the bank intact because the balances provided UNIFIL with small notes required for the salary of the local staff who are paid in cash twice a month. This is because small denominations of bank notes were sometimes difficult to obtain. From this explanation, it would appear that the small cash denominations received from the coupon sales were being used to pay the salaries of local staff.

83. It was maintained that other balances not promptly deposited in the bank were moneys received on Mondays, that is, prior to Tuesday, the day on which the previous week's collections were banked. (By this arrangement, collections made on Mondays are kept in hand for one week.) The weekly banking arrangements were introduced as a result of difficulties in reaching the bank. However, to ensure timely deposit of moneys in the bank, the utilization of the services of other banks is being considered.

84. With regard to the cashing of cheques against collections, it was explained that the Cashier resorted to this practice in order to provide timely cash assistance to needy individuals in emergency situations. It was also felt that, in

view of the unique situation under which the UNIFIL Cash Unit operates, it is necessary to make available some cash at all times, in case the Cashier cannot go to the bank to meet immediate and emergency cash requirements.

85. Although we appreciate the difficulties under which the UNIFIL Cash Unit operates, we advised caution in the disbursement of funds in order not to encourage unauthorized borrowing of UNIFIL funds. It is also believed that immediate cash requirements of UNIFIL for emergency situations should be adequately met from the imprest and petty cash accounts. We recommended adequate improvements in the cash management function.

86. The Administration informed us of corrective measures it has taken to strengthen control over coupon sales. It was explained that all cash collections were not deposited intact because of the practical difficulty in obtaining dollar bills in small denominations from the bank. The small bills were therefore required for the payment of salaries and allowances of the local staff who receive their emoluments in cash. The Board, however, is of the opinion that the requirements of financial rule 108.3 should be complied with.

Dishonoured cheques

87. During our examination of the reconciliation statements for Chemical Bank, New York, we noted that 39 cheques issued by a number of staff members, either for encashment of personal cheques or for the payment of goods bought from the UNTSO Service Institute, were dishonoured by the bank. The cheques, involving a total amount of \$17,285.70, had been paid into the bank account between June and September 1989.

88. Our review of the cashing of cheques by the international staff who are paid by United Nations Headquarters and who have their personal bank accounts in and around New York, showed that, for the months of March, May and August 1989, 36 cheques cashed by some staff members totalling \$22,655.00 were dishonoured by their banks. It took one to two months for a dishonoured cheque to be replaced.

89. Our review indicated that, out of \$17,285.70, only \$7,903.70 had been recovered, leaving a balance of \$9,382.00. Some of the involved staff had had more than one cheque returned, with one particular staff member having as many as eight cheques dishonoured.

90. We observed further that the subsequent recovery of these amounts did not take into consideration the corresponding interest losses and the additional burden placed on the resources of UNTSO in adjusting the accounting entries and receiving replacement cheques. Thus, no charges were levied on the concerned staff members, apart from the payment of bank service charges on the returned cheques.

91. In order to instil discipline into the system of encashment of personal cheques and the cheque payments for goods at the UNTSO Service Institute, we recommended that consideration be given to the imposition of appropriate in-house service charges to serve as both a cost recovery measure and a deterrent against the issuance of dishonoured cheques. The recovery of the outstanding balance of \$9,382.00 was also urged.

92. The Administration informed us that all efforts are being made to collect promptly the amounts of cheques returned unpaid for insufficient funds. Two

information circulars have recently been issued on the subject and staff members are now required to pay an in-house service charge of \$5.00 whenever a cheque is returned unpaid. The new instructions also call for possible disciplinary action.

Part II: Management issues

Payroll, staff costs and personnel issues

Re-employment of retired staff members

93. Administrative instruction ST/AI/213/Rev.1, dated 18 July 1984, provides, inter alia, that a retired staff member above the age of 60 may be reappointed on a short-term or fixed-term appointment, if no other suitable candidate is available, for conference and other short-term service under the 300 series of Staff Rules, provided that the period of service under such an appointment does not exceed six months in any period of 12 consecutive months.

94. Our review of the short-term appointments and special service agreements of staff members rehired by Headquarters in 1988 and 1989 disclosed that the duration of services rendered by 12 retired staff members, as shown in their respective personnel action forms and edited payroll report, exceeded 6 months in a period of 12 consecutive months. In addition, some staff members were issued special service agreements during the interim period. Moreover, our audit disclosed that the re-employment of two retired staff members within three months from the date of retirement was contrary to ST/AI/213/Rev.1, which provides that no former staff member shall be appointed on a short or fixed-term appointment within three months of retirement at or after the age of 60.

95. The Administration indicated that special arrangements were approved by the Office of the Assistant Secretary-General of Human Resources Management with respect to the recruitment of retired staff members needed to ensure coverage of programmes affected by the departure of staff to UNTAG or to fill directly UNTAG overload posts. Likewise, procedures will be instituted to ensure that all relevant information transmitted to the Office of Human Resources Management with every request for appointment, extension or approval of a special service agreement and that copies of all relevant documentation are transmitted to the Personnel Records Unit for incorporation in the respective official status file.

96. Considering the non-implementation of the recommendation of the Group of High-level Intergovernmental Experts to Review the Efficiency of the Administrative and Financial Functioning of the United Nations that the practice of hiring retired staff members should be abolished, namely, that the mandatory retirement age of 60 should be strictly applied, in accordance with General Assembly resolution 35/210 of 17 December 1980 ^{2/} we recommend that the policy for the rehiring of retired staff members be reviewed.

2/ Ibid., Forty-first Session, Supplement No. 49 (A/41/49), p. 22.

Redeployment of posts

97. At ECA, redeployments of posts at variance with the staffing tables approved by the General Assembly were not authorized by Headquarters in the following cases:

(a) Two posts allocated to the Economic Co-operation Office were used to accommodate staff in the Administration and Conference Services Division;

(b) Five staff members assigned to the multinational programming and operational centres were charged to the Economic Co-operation Office while the salary of an officer assigned to that Office was paid by the Tangiers operational centre;

(c) Two posts allotted to the Socio-Economic Research and Planning Division were used for staff members from other divisions;

(d) Three posts assigned to the Joint ECA/FAO Agriculture Division were used by the Budget and Finance Section, by the Trade and Development Finance Division and by the Industry and Human Settlements Division, while the Joint ECA/FAO Agriculture Division used three posts from other divisions.

98. The Administration stated that the establishment of the above-mentioned posts had been included in the budget request for the biennium 1990-1991.

99. The Board is of the opinion that redeployment of posts should not take place without prior approval by Headquarters or by the General Assembly in the budget, and emphasizes the importance of a strict compliance with pertinent provisions on redeployment.

Termination of a staff member

100. In February 1985, a staff member was promoted to the D-2 level and transferred from Headquarters to a temporary post in the secretariat of a conference at Vienna. With this promotion, the Administration intended to create the basis for an early retirement. According to a memorandum of the then Under-Secretary-General for Administration and Management, the staff member "was prepared" to retire at the end of the temporary assignment, if there was "no other suitable post for him".

101. In the view of the Administration, the staff member's work performance at Vienna was not satisfactory. "During the crucial stage" of the preparations for the conference, he took 10 weeks' leave, which he claimed as sick leave upon his return without, however, receiving the approval of the medical authorities. Furthermore, he spent several weeks in New York without prior authorization for official travel, claiming his leave as a business trip to Headquarters without, however, receiving approval later from the Office of Human Resources Management.

102. In April 1987, when the temporary assignment in the secretariat of the conference had ended, the staff member did not agree to retire as originally intended and so was kept on the payroll, although no suitable post could be found.

103. In September 1988, the staff member was separated according to staff regulation 9.1 (a) "in the interest of the good administration of the Organization". He was granted a termination indemnity that was 50 per cent higher than the amount normally payable under the Staff Regulations. In addition, the

staff member was granted three months' salary in lieu of the notice period and another three months' salary for commutation of accrued annual leave, resulting in a total amount equalling two years' salary.

104. Thus, being 58 years old when separated, he was granted a full D-2 salary in addition to the reduced early retirement rates until his sixtieth birthday.

105. The Administration stated that the above-mentioned memorandum, which explained the implications of a promotion against a temporary post, had not been copied to the staff member. Management therefore felt that some doubts remained as to whether or not there was a clear understanding on a possible termination of the appointment. Under those circumstances, Administration argued, the agreed termination procedure had the advantage of avoiding litigation and involved no additional costs to the Organization.

106. The Board understands the Administration's intention to separate the staff member prior to his normal retirement age. But the Board considers the action taken to have been inappropriate. Prior to the promotion becoming effective, the implications and conditions should have been clarified with the staff member concerned and documented in a way to exclude the risk of later litigation. The Board does not see an advantage in the agreed termination procedure. Under the given circumstances, the use of discretionary power in such a way as to grant the highest indemnity possible was not justified. It seems detrimental to the performance of United Nations staff if a staff member's entitlements after termination are higher than if he had continued to work until his normal retirement age.

Sick leave control

107. At Geneva, sick leave certificates have to be sent first to the Medical Service for approval. Usually, the physician who issued the certificate is contacted before a decision is taken. After approval, the Medical Service sends the certificate to Personnel, with a copy to the service unit. In approximately 1 per cent of the cases only, Medical Service refuses to approve sick leave, or reduces its duration, mainly in cases involving absences exceeding 10 days.

108. These procedures are rather time-consuming and have some deficiencies. For instance, in many cases, especially when correspondence between the Medical Service and the physician involved is pending, the personnel office is informed of sick leave with considerable delay and cannot take the necessary action in due time.

109. In this regard, we made detailed proposals in order to enhance the efficiency of the procedures and to reduce administrative routine work without impeding the effectiveness of the medical control, for example, the Medical Service limiting its investigation to cases of repeated sick leave or sick leave that exceeds a certain duration.

110. Management saw "merits" in our suggestions, which "would indeed streamline the procedure and alleviate the burden of the Medical Service". In fall 1989, the advice of Headquarters on the suggested procedural changes was requested, but no decision has yet been taken. The Board is of the opinion that a decision should be taken soon.

Unauthorized overtime payment practice

111. Paragraph (i) of appendix B to the Staff Rules states that overtime at Headquarters means time worked in excess of the scheduled work day, scheduled work week, or time worked on official holidays, provided that such work has been authorized. Paragraph (iii) provides that the scheduled work week consists of the five working days assigned to the staff members during seven consecutive calendar days.

112. Our examination of the overtime records at the Office of the Chief of the Security and Safety Service for September and December 1988 and July 1989 revealed that some security officers whose regular day off falls on a United Nations holiday claim overtime payment when reporting for scheduled work one or two days immediately following the holiday. This resulted in the additional cash outlay of \$10,212.64 just for overtime claims.

113. It was explained that the schedule of work for some security officers differ from that of the regular staff, whose normal work week runs from Monday through Friday. When a United Nations holiday falls on a day on which the Security Officer would otherwise be off, he or she is entitled to another day off to bring the total number of United Nations holidays up to 10 per year.

114. The granting of overtime pay for reporting to work one or two days immediately after the holiday that coincides with the regular day off of the security officer is without valid sanction. Such service could not be considered as time worked in excess of the scheduled work week or time worked on official holidays because the officer will still be working for five days. We therefore recommend that the practice be stopped and, if warranted, that recovery be made against the recipients.

115. The Security and Safety Service has a working schedule that ensures the manning and securing of posts at all times. It also maintains a minimum manpower complement for a given time. However, there are instances in which such a schedule could not be met owing to habitual absenteeism, annual leave and compensatory time off by some security officers. This results in the rendition of overtime services by other available security officers who are willing to extend their working hours.

116. As a result of this practice, some staff members who replaced the absent officer were able to work more than 40 hours overtime in one month. Prolonged overtime service could affect the health and the efficiency of the staff and they may themselves later become unfit for work.

117. The examination of overtime services rendered by the security officers of the Security and Safety Service for the months of September and December 1988 and July 1989 disclosed that a total of 3,305 hours and 30 minutes, or 23.43 per cent of the total overtime services, required an additional cash outlay of \$69,008.73 for overtime payment.

118. The Administration explained that, in September through December, sessions of the General Assembly are being held. This is the busiest period for the Security and Safety Service. Some special sessions necessitate additional security officers. Staff members who have more than 60 days of accrued annual leave are required to take the excess leave at the end of the year or they must forfeit them. In July 1989, the officers were normally encouraged to take their annual leave because during the General Assembly session leave is strictly controlled.

119. We recommended that the Administration provide guidelines in the rendition and payment of overtime and rationalize the work schedule in order to minimize costly work done before or after the prescribed official hours of duty.

Overtime in the Telex Unit at the United Nations Office at Vienna

120. The overtime in the Telex Unit of the United Nations Office at Vienna also increased significantly in 1988, amounting to 28 per cent of the regular work potential. This was caused to a large extent by inadequate procedures and shortcomings in computer utilization. Messages sent by telex had to be typed first by the substantive unit and subsequently retyped by the Telex Unit. This could have been avoided if the existing computer network had been extended to all United Nations Office at Vienna and UNIDO units. Although several substantive units purchased their computers, linking could not be done because their equipment is not compatible with the rest.

121. The Administration replied that it was committed to implementing software improvements, which were completed in 1989. These improvements contributed to a decrease of overtime in 1989. The Board will follow up on this matter in due course.

Computer operations and electronic data-processing systems

Computerized pay-roll system

122. The United Nations Office at Vienna's pay-roll is processed by the computerized pay-roll system of UNIDO and the computer programme used is outdated. It had already been applied by IAEA about 20 years ago and was taken over by UNIDO. Since then, it has been partly revised and improved several times, but a fundamental revision has never been made.

123. The calculation of pay-roll causes a considerable work-load for the administrative agencies. Furthermore, the shortcomings of the programme hamper correct input and output. Additional adjustments and checks by staff members are necessary.

124. In September 1989, for example, of the 1,800 accounts operated by the UNIDO Accounts and Payment Section, in some 525 cases, document action had to be taken. In 334, or 67 per cent of those cases, manual input on the on-line system was necessary. Manual adjustment was needed for 87, or 25 per cent, of the latter cases.

125. The UNIDO main-frame programme is not able to calculate installation, education and repatriation grants, rental subsidies or retroactive payment, so that, in March 1989, for example, of the 1,800 accounts, 1,100 had to be adjusted manually. Moreover, it is not possible to get statistics directly out of the computerized system. A statistic can only be obtained by querying the stored data and putting them together by hand.

126. The United Nations Office at Vienna responded that, to the best of their knowledge, United Nations Office at Vienna staff members are being paid correctly and in a timely fashion and that they were not in a position to comment on the audit findings in detail.

127. We recommended that the United Nations Office at Vienna should consider a complete revision of the system and should check alternative options for providing pay-roll, taking into account the experience of the United Nations Office at Geneva and of the Food and Agriculture Organization of the United Nations (FAO) in this field and obtaining advice from the International Computing Center at Geneva.

128. We reiterate the urgency of that matter and will follow up on the issue in future audits.

Property and procurement management

Property management

Inventory memorandum control account

129. Our review of the subsidiary ledger for the memorandum account, on non-expendable property, for the period 1 January 1988 to 31 December 1989 disclosed non-recording of property acquisitions and disposals from 30 June 1988 to 31 December 1989, a period equivalent to three fourths of the biennium

130. Central accounts records show that, for the biennium 1988-1989, disbursements for non-expendable property acquisitions totalled \$17,648,896.89. However, sample documents revealed that the Headquarters Property Survey Board recommended the disposal and deletion from inventory reports of various non-expendable items with a total estimated value of \$820,683.91.

131. Since the Accounts Division relies upon the inventory report submitted by the Property Management Unit for recording purposes, non-submission of that report resulted in the absence of entries in the subsidiary ledger.

132. Management replied that procedures are being studied in relation to the new integrated management information system being undertaken by the Administration. They shall review our recommendation that the Accounts Division should develop a system to identify all non-expendable property transactions. However, the Division would still have to rely upon other offices and the Office of General Services to be informed of transactions relating to local acquisitions, as well as disposal and other deletions to be recorded in the memorandum accounts maintained at Headquarters.

133. We would like to emphasize that the reports originating from the Office of General Services and other offices must be independent of the records to be maintained by the Accounts Division in order to enable reconciliation of data from two independent sources.

Property control procedures

134. Our audit on property control procedures at the United Nations Offices at Geneva and at Vienna revealed that the property records are not reliable. The considerable amount of work put into it is worthless if the users do not properly monitor the changes in the location of the equipment to permit the updating of records.

135. As a consequence, it becomes difficult to account for the existence of an item. Furthermore, it is not easy to determine whether a request for equipment can be filled from available property or whether it calls for the acquisition of new property.

136. The results of our spot check also revealed the need to take physical inventories at shorter intervals. However, taking into account the number of items at the United Nations Offices at Geneva and at Vienna, as well as at Headquarters, a complete inventory check at one time would be impossible because of the significant staff resources required. Instead, partial physical inventories could be taken, at shorter intervals, by units or sections. Another alternative would be to consider partial decentralization of the responsibility to either the head of the unit, section or group or to the individual staff members for the equipment entrusted to them with the use of personal property receipts. The Administration agreed with the Board's analysis of shortcomings of the property tracking system and is currently undertaking the recommended study on decentralization of the inventory. The ultimate responsibility for the accuracy of the records (monitoring and reporting), however, will remain with the Purchase, Transportation and Internal Services Section of the Division of Administration at the United Nations Office at Geneva.

Maintenance and replacement of office equipment

137. From 1982 to 1985, the International Court of Justice purchased 13 word processors, which have been used for secretarial work. In the biennium 1988-1989, the maintenance costs amounted to nearly f. 5,000 for each word processor. A total of 96 breakdowns of word processors occurred from 1 January 1988 to 30 June 1989, probably because of the age of the equipment.

138. The Registry of the Court agreed to replace the word processors that are becoming obsolete, inefficient and expensive to maintain. In 1987, four word processors were replaced with a centralized word-processing system, and the old word processors transferred to other areas of the Registry in need of such equipment.

139. We recommend the development of an office automation plan that pays due regard to the requirements of the Registry pursuant to the policies and guidelines of the United Nations dealing with the replacement of office automation equipment. In view of the rather high maintenance costs and the frequency of breakdowns, those word processors which were replaced should be discarded rather than transferred to other areas of the Court.

Procurement management

Bidding as the exception

140. Our review of 565, or 71 per cent, of 791 purchase orders subject to competitive bidding or request for proposals, issued for the biennium 1988-1989, disclosed that only 115, or 20 per cent, were awarded through public bidding or request for proposal, while the remaining 450, or 80 per cent, were awarded as follows:

Mode of award	Quantity	Percentage
Lowest quotations	90	16.00
Fixed rates/prices	8	1.40
Standardization	21	4.00
Exigency of the service	18	3.20
Proprietary	75	13.30
Professional services	29	5.10
Medicines, medical supplies	1	0.20
Bidding will not give satisfactory results	177	31.10
Awards not indicated	31	5.50

141. We recommended strict adherence to financial rule 110.18, to the extent practicable, and the exercise of a reasonable degree of control on the application of the exemptions to calling for bids or requests for proposals, so that the general rule shall prevail.

142. The Administration pointed out that the remaining 80 per cent of the awards that were not subject to competitive bidding were made in accordance with the permitted exceptions to the normal bidding requirements set out in financial rule 110.19 (a) through (h).

143. We noted though that, in some cases, the requisitioning offices sent out requests for proposals or quotations to prospective vendors contrary to the provisions of the Finance Manual, which provides that the Commercial, Purchase and Transportation Service shall have overall responsibility for the acquisition and issuance of supplies and equipment for Headquarters. We concur with the Administration's response that requisitioners may request price estimates from vendors and contractors to determine the scope and approximate cost of the work, but should not, under any circumstances, solicit official requests for proposals or quotations from prospective vendors and contractors.

144. Further, case files of 31 purchase orders did not indicate the written findings or records upon which decisions for the awards had been made.

145. The mode of award is a mandatory entry in the Materials Management Information System for printing of purchase orders. The Administration's investigation revealed that some originals of the statements of awards were forwarded to the Accounts Division and copies were neither in the case files nor filed elsewhere. We recommended strict compliance with financial rule 110.24, which states that each determination or decision required of an authorized purchasing officer is to be supported by the written findings of that officer, to be placed in the appropriate case file maintained by the Commercial, Purchase and Transportation Service.

146. Financial rule 110.19 (a) provides that only proposed contracts of less than \$10,000 (increased to \$20,000 per memorandum dated 25 April 1989 by the Acting Under-Secretary-General for Administration and Management) may be awarded without calling for proposals, advertising or formal invitations to bid after an assessment of competitive quotations. Nevertheless, we noted that the 90 purchase orders awarded to vendors with lowest quotations involved commitments of \$10,000 and

\$20,000 or more. The same was observed on printing jobs in the case of the Department of Conference Services. In the International Court of Justice, since 1954, the printing of Judgment Contracts has been awarded to the same printer without any competitive bidding or calls for proposals. The Administration replied that there are several practical considerations that do not always permit implementation of financial rule 110.19 (a) in the clear-cut manner spelled out in the audit observation.

147. The Board takes note of the Administration's statement that they are exploring the possibility of issuing bids through a computerized system, thereby enabling formal bidding to be used in a greater number of cases without requiring additional resources. The Board underlines the importance of a more strict application of pertinent provisions to ensure the most efficient use of funds.

Internal control weaknesses at the Receiving and Inspection Unit

148. Our examination of procedures for the receiving and inspection of supplies at the Receiving and Inspection Unit of UNIFIL and UNTAG disclosed that although delivery and completion dates were stated in offers received from suppliers, the information was not reflected on copies of purchase orders sent to the Unit. We again noted post facto approvals of purchase orders in the procurement of welfare items. Specifications on purchase orders were formulated in general terms, that is, lacking details, thereby rendering quality control difficult. Moreover, since there is no adequate warehouse at the Receiving and Inspection Unit to store items prior to inspection, some items were left in the open. The Unit also lacks requisite tools, such as weighing scales, with which to carry out its functions. Lastly, purchases and deliveries at headquarters did not include UNIFIL reference numbers, thus creating problems and delays in the identification of supplies.

149. We were informed by the Administration that, following our recommendation to review procedures in procurement inspection and storage, remedial steps and changes in procedures have been introduced to address the weaknesses highlighted.

Programme management

Programme planning and monitoring

Non-inclusion of output in programme performance report

150. Rule 104.5 of ST/SGB/PPBME Rules/1 (1987) requires that all United Nations activities, whether financed from regular budget or extrabudgetary resources, shall be programmed in the programme budget. Output citations under the programme narrative of the programme budget that would serve as basis for monitoring and reporting, as well as evaluating, shall conform to the standard categories of final outputs cited in rule 104.4 of the said Secretary-General's bulletin.

151. According to rule 105.1 (a) of the same bulletin, at the end of the biennium, the Central Monitoring Unit shall determine the actual delivery of final output in comparison with commitments set out in the programme narratives of the approved programme budget and shall report thereon to the General Assembly through the Committee for Programme and Co-ordination. That report shall cover all activities in the programme budget.

152. The provisions of regulation 1.1, which states that "these Regulations shall govern the planning, programming, monitoring and evaluation of all activities undertaken by the United Nations, irrespective of their source of financing", and of rules 104.4 and 104.5, are very explicit in requiring that all activities of the United Nations, regardless of funding source, be programmed and the implementations be monitored by the Central Monitoring Unit and accordingly reported to the General Assembly.

153. We observed, however, that certain output funded from extrabudgetary resources, particularly those relating to technical co-operation projects cited under operational activities in the 1988-1989 programme budget, were not included in the programme performance report elaborated by the Central Monitoring Unit and to be submitted to the General Assembly. It was stated in the draft programme performance report of the Unit that such activities cannot generally be considered programmed outputs within the context of programme planning regulations 4.4 and 5.1.

154. We pointed out that, in the categorization of output under paragraph 1 (c) of rule 104.4, technical co-operation projects is cited as one of the categories of final output to be specified under a programme element of the programme budget. Accordingly, operational activities shall be monitored by the Central Monitoring Unit and reported to the General Assembly, pursuant to rule 105.1 (a).

155. The Administration agreed that, indeed, the programme performance for the biennium 1988-1989 does not include the programmed operational activities, financed from regular budget or from extrabudgetary resources. Management further agreed that this is a serious shortcoming and also that output of operational activities fall within rule 104.4.

156. The draft programme performance report also indicated that a considerable number of output relating to drugs, human rights and legal activities has no appropriate place under the output categories established in rule 104.4 of ST/SGB/PPBME Rules/1 (1987). Output from those activities were thus reported under the category of "other output", which represents 16.8 per cent of the total output delivered for 1988-1989 as against 31.8 per cent for the biennium 1986-1987.

157. However, paragraph 2 of rule 104.4 specifies that, even in servicing activities, the services to be delivered shall be identified by nature and quantity and, that wherever possible, standard categories of services shall be established. Accordingly, the activities relating to drugs, human rights and legal activities may be considered as services that must be categorized in the programme budget and such categorization shall be the basis of monitoring, reporting and evaluating. We therefore see the need to apply strictly the rules mentioned earlier.

Unspecified planned output and allocation of resources

158. We also observed that the planned output for extrabudgetary resources are not clearly specified in the programme budget. Moreover, allocation of resources at the output level is not indicated in the proposed programme budget and, as such, evaluation of resources utilized *vis-à-vis* outputs implemented cannot be undertaken considering that a great portion of extrabudgetary funds may have been utilized for operational activities or those within unidentified output.

159. In the light of the aforementioned observations, proper monitoring and evaluation of the extent of contributions of extrabudgetary resources to major

programmes of the United Nations cannot be adequately made. Consequently, the General Assembly and the donors are not accordingly informed as to how extrabudgetary resources are being utilized to attain specific objectives of the United Nations.

160. We recommended a detailed review of Administration compliance with ST/SGB/PPEME Rules/1 (1987), with particular attention being given to the programme planning and monitoring of all United Nations activities funded partially or fully from extrabudgetary resources. Specific final output from such activities should be clearly spelled out in the programme budget whenever possible. Activities with no expected quantifiable final output should be described clearly in the programme budget and in the programme performance report to the General Assembly. Moreover, equal emphasis should be given to utilization of resources in attaining programme objectives. In order to monitor effectively funds utilized, as against implemented output, allocation of regular and extrabudgetary resources should be made, not only at the programme and subprogramme level, but also at the output level.

161. The Administration fully shares the recommendation made regarding the need for a comprehensive performance reporting and the relationship between the quality of such reporting and the drafting of the programme budget. It also agreed that output fully funded totally or partially from extrabudgetary resources should be part of the performance report. It further said that one key for such progress is in the definition of output and another key is the presentation in the programme budget of activities that cannot be easily translated into quantifiable output. These issues, according to the Administration, are addressed in the context of the preparation of the 1992-1993 programme budget. With regard to the costing of output, it said that it was not in a position to agree or disagree with the recommendation, since the technical and political problems involved are extremely complex.

Technical co-operation and project activities

Low project delivery

162. We noted that 157 out of 1,271 active Department of Technical Co-operation for Development-executed projects have accomplishments below 50 per cent during the year, indicating a low project delivery.

163. Low project delivery could be traced to the late receipt of fellowship nomination forms from the Government; delayed acceptance of candidates for expert or consultant posts by Governments; late receipt of equipment requisitions; poor co-ordination between officials at Headquarters and in the field or with a government implementing agency. Neither agency nor Headquarters officials can recruit project personnel, place fellows or procure equipment until all of the preliminary action has been completed at the field level by Governments or by the Chief Technical Adviser. Delays in project implementation can also occur because of preferences expressed by recipient Governments for specific sub-contractors or equipment, for example, which may not be readily available. In addition, fellowship awards to nationals who do not have the required proficiency in the language of the host country, or for placement at a specified university, are also factors that contribute to delays in project execution.

164. In these cases, even before the project is approved, proper forward planning is necessary. However, the extent to which forward planning can be carried out successfully depends on the timely approval of funds by the funding agency. While potential vendors or candidates can be identified, no commitment can be made until the project funding has been approved. Likewise, the longer the delay in approving the project document, the less likely the possibility that selected candidates will still be available.

165. We recommended that the substantive divisions, in co-ordination with the Chief Technical Adviser should closely monitor project performance to ensure that project activities are carried out as scheduled. Likewise, there must be closer co-ordination with the implementing government agency in order to be able to spell out objectives, targets, activities clearly, to identify constraints to meet timely implementation of the projects and to ensure that counterpart government agencies receive the best possible assistance to achieve the desired project results.

166. The Administration replied that timely and effective implementation of projects can only be successfully carried out if there is full co-operation from the recipient Government in responding to executing agencies' requests for approval of the various procurements and appointment actions in order to ensure delivery within the time-frames envisaged in a project document.

Unauthorized financially open projects

167. Section 30107, subsection 6.1, of the UNDP Programme and Planning Manual provides that all projects are to be financially completed within 12 months after the month in which they have been operationally completed. A review of 35 projects showed that 25 of them were already operationally completed but remained financially open after the 12-month deadline. Some were completed as of 1986 and earlier. During 1989, however, there were no financial transactions for said projects.

168. We believe that timely financial completion is essential for effective project management. Therefore, we recommended that a comprehensive review of all operationally completed projects should be considered, in order to determine whether a final revision is necessary, or to perform whatever action is appropriate. Furthermore, Financial Management and Budgetary Control Service of the Department of Technical Co-operation for Development and the substantive divisions should continue to improve the reporting procedures and monitoring process in general.

169. In its reply, the Administration emphasized that factors such as delivery of all equipment ordered for the projects, liquidation of all prior years' obligations, issuance of all technical reports, disposal of equipment and issuance of budget revision documents reflecting actual expenditures should be considered before the final financial completion can be made.

170. It explained that the current status of the 25 projects mentioned earlier is that 9 have final revisions being processed, 5 have final revisions for approval, 3 have final revisions issued during the year but, owing to oversight projects, were completed in 1990, and the rest are due for completion in 1990.

Financing the monitoring committee

171. Our review of some project files out of about 110 projects currently implemented by UNCTAD revealed that the implementation of the largest project is marked by an unusual high level of resources required for reporting, related to the monitoring and guidance task of its supervisory bodies.

172. Because of concern regarding the performance of forerunner project, UNDP established a Steering Committee as a condition for approval of project RAF/86/046 (Transit Traffic and Support to Transport Sector for the SADCC Countries).

173. A considerable additional burden, both in terms of time and resources, has to be devoted to the reporting for the committee's monitoring and supervision, and this is complemented by a reporting work-load for Tripartite Review Meetings, a mid-term evaluation mission and direct reporting to each UNDP resident representative. The preparation of the reports presented to the meetings of the supervisory bodies requires not only significant administration and secretarial support, but also the preparation of written input. This involves some 15 out of about 20 to 30 international consultants being in the field at any time, in addition to some 20 local professionals. One current example is a 600-page report, condensed into 40 pages and annexed by 35 documents being prepared for a session of the Steering Committee, respectively 9 documents or some 150 pages cabled to those attending a Tripartite Review Meeting.

174. In our view, less paper-producing procedures and a streamlining of the monitoring and supervision are indispensable in order to avoid adverse effects on project implementation.

175. The Administration welcomed the benefits of the establishment of a Steering Committee, which "has left the management team in Geneva convinced that there are certain positive aspects to what appears on the surface as excessive monitoring/supervision of the implementation procedures".

General income

Rental rates at Geneva

176. According to recommendation 36 of the Group of Intergovernmental High-level Experts, 3/ Member States and other users of office space on United Nations premises should pay a rent based on current commercial rates. The rates at the Palais des Nations have been fixed with effect from 1 July 1988 at SwF 1.40 per square metre per calendar day, including charges for operating expenses. We have observed, however, that, since 1975, press agencies are charged only SwF 0.60 per square metre per day, including charges for operating expenses. There is one press agency that pays only SwF 0.30 per square metre per day. If press agencies were charged SwF 1.40, total income from the rental of office space during the biennium 1988-1989 could have increased by about \$US 250,000.

3/ Ibid., p. 17.

177. In our opinion, the considerable difference between the rents charged to press agencies and the rents charged to other users, such as United Nations specialized agencies and other United Nations bodies, is not justified. The United Nations Office at Geneva pointed out that "press agencies are offered office space free of charge at Headquarters", whereas press agencies at Geneva were charged part of the expenses resulting from the occupancy of United Nations office space. According to the United Nations Office at Geneva, the reason for the difference is that Geneva-based press agencies also cover the activities of non-United Nations international bodies. Without commenting on the United Nations general policy of providing facilities to press agencies, which might need a reassessment in view of the present financial crisis, there should be no doubt that 15 years of general price increases call for an adjustment of rental charges.

Rent not credited to general income

178. While still on the topic of leases, the ECA secretariat charges rent to specialized agencies and other entities for the occupancy of ECA premises on a fixed-base rent and, in addition, a lump-sum amount to cover operating costs associated with the occupancy of the premises. Although it was agreed that the rent was subject to annual revision on the basis of actual costs incurred for utilities and services (electricity, water, cleaning, security, air-conditioning, etc.), neither the "utility and operating rate" nor the fixed-base rent have been revised or adjusted since 1982. The ECA secretariat did not even undertake any efforts to include elements of current commercial rates in the calculation, as requested by the General Assembly in its resolution 41/213 of 19 December 1986. Only part of the rental revenue is credited to general income. Part of it is spent for general temporary assistance, general operating expenses, utilities, insurance and supplies and additional expenditures beyond the General Assembly's appropriations.

179. Management conceded that, by not reviewing these rates since 1982, ECA might have failed to recover actual costs incurred. In order to increase the revenue, priority should be given to a revision of rental rates charged by all regional economic commissions and other offices away from Headquarters. The Administration also concurs that rental revenues, including reimbursement for services, will henceforth be credited to general income.

Revenue-producing activities

Sales Unit operations at Geneva

180. Financial accounting for the Sales Unit operations at Geneva is not organized in such a way as to produce an income and expenditure account, nor is it fully integrated into the regular accounting system whereby all receipts and expenses would be reported in the United Nations accounts under the appropriate object code. The present practice does not provide a fair representation of the Unit's activities and fails to produce the information necessary for the management of the Unit.

181. In addition, the bookshops are not run as a commercial entity. The bookshop at the Palais des Nations is closed for considerable periods of time during the day, thus leading to a loss of potential income. The sales counter is open for only about one third of the working day.

182. The Geneva-based Sales Unit has made proposals for an improvement of the situation in 1986 and again in 1989, but no decision has yet been made by Headquarters. In the mean time, valuable sources of income remained unexploited. The Board recommended that a decision be made on the issue, and will follow up on the subject.

Long overdue accounts

183. The age listing of the Department of Conference Services accounts receivable from the sale of publications, specifically those amounting to \$5,000.00 and more, that have been outstanding for more than two years as at 31 December 1989, showed a total of \$1,203,778.20. Further analysis indicated that some customers were extended additional credit despite their inability to settle their overdue accounts, resulting in accumulation of receivables.

184. Credit sales represent 65.47 per cent of the total sales. If the current situation with delinquent customers continues without improvement in credit settlement, the possibility of full collection of the accounts is doubtful and might even lead to their eventual write-off.

185. We recommended, and the Administration agreed that it would intensify collection of overdue accounts, as well as current ones, and conduct a further review of its credit expansion policy.

Consultants, experts and temporary assistance

Experts and consultants

186. Our review on the hiring process of experts and consultants was made in the light of the provisions of United Nations Department of Technical Co-operation for Development Policies and Procedures Handbook about Technical Co-operation Personnel. It provides that assessments of candidates' qualifications require thorough checking and evaluation for which an adequate amount of time must be allowed in any planning of projects. Therefore, hasty recruitment, except for real emergencies, is not necessarily in the interest of the programme and cannot substitute for proper forward planning.

187. Our review showed that, out of 69 samples taken, 35, or 50.72 per cent consisted of "RUSH" requests, forcing the Technical Assistance Recruitment and Administration Service to recruit just one candidate. This was also true when the Government expressed preference for a particular individual or firm.

188. We recommended that the substantive offices send their recruitment requests at least four months ahead for long-term recruits and one month ahead for short-term recruits in order to give the Recruitment and Administration Service ample time in considering and evaluating more candidates for recommendations to the Government.

189. In addition, even in instances where the Government has expressed a preference for a particular candidate, we recommended that the Recruitment and Administration Service should still follow the procedure of considering three to six candidates for recommendation in accordance with the Government's order of preference, so that, in the event of unanticipated non-availability of selected individuals, a replacement can be found immediately.

190. The Administration agreed to make a strong effort to submit panels of candidates to Governments whenever practicable.

Cost-sharing

Cost-sharing for joint or common services

191. The review of the sharing of costs for joint or common services at the Vienna International Centre disclosed that the criteria used are often inadequate and result in an overcharging of the United Nations Office at Vienna. For example, cost-sharing between the United Nations Office at Vienna and UNIDO for joint meetings, and planning and co-ordination service has been fixed at 75 per cent for the United Nations Office at Vienna and at 25 per cent for UNIDO, whereas an examination of the statistics of meetings held in 1989 revealed that the United Nations Office at Vienna's share of meeting days amounted to 49.8 per cent vis-à-vis UNIDO's 50.2 per cent. In 1990, it will be 56.5 per cent and 43.5 per cent respectively. We are of the opinion that the cost-sharing ratios should be reassessed. We were informed that the United Nations Office at Vienna is prepared to propose a review in the pending negotiations. The Board will follow up on this matter in due time.

192. The United Nations Office at Vienna and UNIDO also operate a joint United Nations Office at Vienna/UNIDO translation and documents service. It was noted that there has been a considerable increase in the use of temporary assistance because of the level of output of the translation service in 1988 and 1989. In our opinion, the established posts in the Professional and General Service categories are not sufficient to cope with the steady increase in the work-load and it would be justified to increase by 12 the number of posts for translators and typists. We estimate that the establishment of these additional posts would decrease annual costs by approximately \$800,000 as a result of the reduction in the use of external translators and typists. The United Nations Office at Vienna indicated that the proposal has already been presented to Headquarters for consideration. The Board underlines the importance of coming to a conclusion soon.

Liquidity position

193. As requested by the General Assembly in its resolution 44/183, the Board looked into the liquidity position of the Organization, which shows the following:

	Fund balance as at 31 December 1989 (Thousands of United States dollars)		Ratio of total assets to total liabilities	
	1989	1987	1989	1987
General Fund	261.6	202.1	1.85	1.85
Capital asset fund	256.9	229.6	1.00	1.00
Project of multi-year nature	34.7	53.6	1.36	4.69
Working capital fund	100.0	100.0	-	-
Special account	44.8	48.7	-	-
Special account for the sale of United Nations bonds	44.0	40.6	-	12.82
UNEF	6.9	6.1	1.16	1.14
UNDOF	72.2	74.5	2.82	2.98
UNIFIL	91.1	57.9	1.28	1.17
UNIIMOG	53.6	-	3.27	-
UNOC	35.7	35.3	1.73	1.72
UNAVEM	1.0	-	1.54	-
UNTAG	133.1	-	2.14	-
UNOCA	33.2	-	5.46	-
UNFICYP	7.7	8.6	1.87	2.78
Technical co-operation activities	27.0	24.0	1.05	1.05
General trust funds	200.5	118.0	2.10	2.04
Special account for programme support costs	29.5	19.0	3.33	2.74
Funds held-in-trust	<u>42.3</u>	<u>30.6</u>		
Total	<u>1 475.8</u>	<u>1 048.6</u>	26.24	11.70

Write-off of losses of cash and receivables and property

194. In line with financial rule 111.10 (b), the Board was provided with details of cash, stores and other assets written off during the biennium 1988-1989. These losses, which included cash and receivables amounting to \$184,255 and property totalling \$2,664,580, were written off in accordance with financial rule 110.14 and 110.5, respectively.

195. The reporting of the property write-offs was categorized under obsolescence, wear and tear, and those regarded as property losses. We noted that losses amounting to \$1,884,280 out of total property losses of \$2,664,580, representing 71 per cent, were reported for UNIFIL.

Ex-gratia payments

196. The Administration informed the Board that, in line with financial rule 110.13, four ex-gratia payments, amounting to \$53,349.56, were made during the biennium 1988-1989.

Cases of fraud and presumptive fraud

197. The Administration provided the Board with information on cases of fraud and presumptive fraud that became known during the biennium 1988-1989, in connection with the following areas:

Income tax reimbursement

198. This pertains to tax reimbursements made to United Nations staff members during 1983-1984. Of the 139 cases, it has been determined that, in 23 of them, there was a satisfactory explanation for the discrepancy. Of the remaining 116 cases of presumptive fraud, 50 involved a total amount established at \$171,621.63, which was recovered. Within the same category, there are five cases that are deemed to be covered by the provisions of paragraph 8 of ST/IC/86/67. The amount involved totalled \$7,266.84 and has also been fully recovered.

199. An additional 61 cases are still under review. These cases involve a total of \$130,675.73, of which \$87,901.42 has been recovered.

Imprest funds and fraudulently negotiated cheques

200. There were two cases of presumptive fraud connected with imprest funds and cheques. In one case, the amount involved was in excess of \$14,000, where a staff member used the imprest cash entrusted to him for his personal benefit. The other case involved the fraudulent negotiations of cheques on a project imprest account totalling \$5,000. The first case is still under investigation and, in the second, recourse is sought against the bank.

Improprieties in the use of consultancy funds

201. This refers to a case in which a staff member initiated requests for a special service agreement for a consultancy, cleared the agreement, certified the services and personally picked up and cashed most of the cheques after initial endorsement

of the payee. The purported output were produced only after an inquiry had begun and their usefulness is still being evaluated. This case remains under investigation. The preliminary indication is that the financial loss to the Administration is approximately \$77,000.

Falsified invoices

202. This involves a case in which a building contractor presented to the Administration falsified invoices for payment. The amount involved is estimated at \$24,000. The contractor restituted the amount.

Theft of United Nations property

203. In one case, a staff member falsified coupons in order to obtain a significant quantity of gasoline for personal use and was also found in possession of five car batteries belonging to the Administration. The other involved the theft of paper belonging to the Administration. The exact amount involved has not yet been determined.

Time and attendance

204. One case of fraud involved abuse of leave by a staff member who was granted sick leave for 26 working days on the basis of false medical certificates. Recovery will be deducted from the annual leave balance.

Financial statements

205. Statements III and IX to XVII include unpaid assessed contributions from Member States, most of which have been outstanding for several years, as commented upon in our report for the biennium 1986-1987 and prior bienniums. The amounts, subject to the explanatory notes provided by the Administration in annex II to the financial statements, include the following:

Millions of United States dollars
as at 31 December 1989, or as indicated

(a) Unpaid assessed contributions	461.0
(b) Unpaid assessed contributions (UNEF)	43.0 (1956)
(c) Unpaid assessed contributions (UNDOF)	33.7 (May 1990)
(d) Unpaid assessed contributions (UNIFIL)	317.7 (January 1990)
(e) Unpaid assessed contributions (UNIIMOG)	22.4 (March 1990)
(f) Unpaid assessed contributions (ONUC)	75.4
(g) Unpaid assessed contributions (UNAVEM)	1.5
(h) Unpaid assessed contributions (UNTAG)	79.1 (March 1990)
(i) Unpaid assessed contributions (ONUCA)	40.4 (6 May 1990)
(j) Unpaid assessed contributions (UNFICYP)	7.0

206. The Board's opinion on the financial statements is subject to the ultimate resolution of these assets.

Comments on matters dealt with in the report on the
biennium 1986-1987

207. The Administration initiated action on most of the matters raised in our report for the biennium 1986-1987. 1/ We have reflected or reiterated in the present report our observations and recommendations on those areas which require further action.

Implementation of financial rule 114.1

208. In paragraph 24 of its resolution 44/183, the General Assembly requested the Board to review the administrative instructions issued in the implementation of the Financial Regulations and Rules, particularly rule 114.1, and to make a report on their adequacy and efficacy.

209. Our review of losses of cash and property arising from fraud or presumptive fraud involving United Nations staff members during the biennium 1988-1989 disclosed cases ranging from falsification of records for personal advantage to theft of United Nations property. Recovery of moneys involved in the reported cases have in some instances been fully made. However, as a result of the slow nature of administrative procedures, a large number of the cases are still pending further review and final determination.

Other audit reports

210. In accordance with the direction of the General Assembly that the Board of Auditors examine and report separately on certain other accounts, the Board has issued reports to the Assembly for the following audits:

United Nations Development Programme 4/

United Nations Children's Fund 5/

Voluntary funds administered by the United Nations High Commissioner for Refugees 6/

United Nations Population Fund 7/

4/ Ibid., Forty-fifth Session, Supplement No. 5A (A/45/5/Add.1).

5/ Ibid., Supplement No. 5B (A/45/5/Add.2), sect. II.

6/ Ibid., Supplement No. 5E (A/45/5/Add.5), sect. I.

7/ Ibid., Supplement No. 5G (A/45/5/Add.7), sect. II.

United Nations Environment Programme 8/

International Trade Centre 9/

United Nations Relief and Works Agency for Palestine Refugees in the Near East 10/

United Nations Institute for Training and Research 11/

United Nations University 12/

United Nations Habitat and Human Settlements Foundation 13/

211. In addition, we have audited the accounts of the United Nations Joint Staff Pension Fund and our report will be included in the report of the United Nations Joint Staff Pension Board. 14/

Acknowledgement

212. The Board of Auditors wishes to express its appreciation for the co-operation and assistance extended by the Secretary-General of the United Nations, the Directors-General of the United Nations Offices at Geneva and at Vienna, the Secretary-General of the United Nations Conference on Trade and Development, the

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- 8/ Ibid., Supplement No. 5F (A/45/5/Add.6), sect. II.
- 9/ Ibid., Supplement No. 5 (A/45/5), vol. II, sect. II.
- 10/ Ibid., Supplement No. 5C (A/45/5/Add.3), sect. I.
- 11/ Ibid., Supplement No. 5D (A/45/5/Add.4), sect. II.
- 12/ Ibid., Supplement No. 5 (A/45/5), vol. III, sect. II.
- 13/ Ibid., Supplement No. 5H (A/45/5/Add.8), sect. II.
- 14/ Ibid., Supplement No. 9 (A/45/9), sect. II.

executive secretaries of the regional commissions, the Registrar of the International Court of Justice, and their officers and members of their staff.

(Signed) O. T. PREMPEH
Auditor-General of Ghana

(Signed) Eufemio C. DOMINGO
Chairman, Commission on Audit
of the Philippines

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court of Audit
of the Federal Republic of Germany

III. AUDIT OPINION

We have examined the appended financial statements, numbered I to XXI, properly identified, and relevant schedules of the United Nations for the financial period ended 31 December 1989. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

As a result of our examination, we are of the opinion that, subject to the observations contained in paragraphs 206 and 207 of our audit report, the financial statements present fairly the financial position of the United Nations as at the end of the period and the results of its operations for the period then ended.

The financial statements were prepared in accordance with the stated accounting principles which were applied on the basis consistent with that of the preceding financial period. The transactions were in accordance with the Financial Regulations and legislative authority.

(Signed) O. T. PREMPEH
Auditor-General of Ghana

(Signed) Eufemio C. DOMINGO
Chairman, Commission on Audit
of the Philippines

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court of Audit
of the Federal Republic of Germany

IV. CERTIFICATION OF THE FINANCIAL STATEMENTS

31 March 1990

I certify that the appended financial statements of the United Nations, numbered I to XXI, are correct.

(Signed) Luis Maria GOMEZ
Controller

V. FINANCIAL STATEMENTS FOR THE BIENNIUM ENDED 31 DECEMBER 1989

STATEMENT I

UNITED NATIONS GENERAL FUND

Status of appropriations for the biennium 1988-1989 as at 31 December 1989

(Thousands of United States dollars)

Appropriation part and section	Amount appropriated per resolution 44/193	Transfers between sections	Adjusted appropriations	Expenditure		Unencumbered balance
				Disburse- ments	Unliquidated obligations as at 31 December 1989	
PART I						
Overall Policy-Making, Direction and Co-ordination						
SECTION						
01A Overall Policy-Making Direction and Co-ordination	17 142.0	-	17 142.0	15 212.3	779.5	1 150.2
01B Executive direction and management	31 284.3	-	31 284.3	30 176.5	558.8	549.0
Total, part I	48 426.3	-	48 426.3	45 388.8	1 338.3	1 699.2
PART II						
Political and Security Council Affairs: Peace-keeping						
SECTION						
02A Political and Security Council Affairs: Peace-keeping	99 975.3	-	99 975.3	91 691.2	5 928.8	2 355.3
02B Disarmament Affairs Activities	10 499.2	-	10 499.2	10 100.1	251.0	148.1
Total, part II	110 474.5	-	110 474.5	101 791.3	6 179.8	2 503.4

STATEMENT I (continued)

Appropriation part and section	Amount appropriated per resolution 44/193	Transfers between sections	Adjusted appropriations	Expenditure		Unencumbered balance
				Disbursements	Unliquidated obligations as at 31 December 1989	
PART III						
Political Affairs, Trusteeship and Decolonization						
SECTION						
03 Political Affairs, Trusteeship and Decolonization	27 964.8	(763.5)	27 201.3	25 335.7	673.9	1 191.7
Total, part III	27 964.8	(763.5)	27 201.3	25 335.7	673.9	1 191.7
PART IV						
Economic, Social and Humanitarian Activities						
SECTION						
04 Policy-making organs (Economic and social activities)	1 847.7	-	1 847.7	15 538.9	204.6	1 743.5
05A Director-General for Development and Int'l Economic Co-operation	4 378.3	60.2	4 438.5	4 381.7	56.8	-
05B Regional Commissions Liaison Office	780.8	9.4	790.2	781.0	9.2	-
06A Department of International Economic and Social Affairs	40 422.1	-	40 422.1	39 709.2	571.8	141.1
06B Centre for Social Development and Humanitarian Affairs	10 216.7	248.7	10 465.4	10 252.4	213.0	-
07 Dept. of Tech. Co-operation for Development	21 881.5	-	21 881.5	21 244.5	266.6	370.4
09 Transnational Corporations	10 423.1	217.5	10 640.6	10 131.0	509.6	-

STATEMENT I (continued)

Appropriation part and section	Amount appropriated per resolution 44/193	Transfers between sections	Adjusted appropriations	Disbursements	Expenditure		Unencumbered balance
					Unliquidated obligations as at 31 December 1989	Total	
10 Economic Commission for Europe	31 627.9	317.1	31 945.0	31 561.7	383.3	31 945.0	-
11 Economic and Social Commission for Asia and the Pacific	34 895.1	-	34 895.1	33 283.4	1 073.0	34 356.4	538.7
12 Economic Commission for Latin America and the Caribbean	40 696.8	-	40 696.8	38 896.4	1 127.5	40 023.9	672.9
13 Economic Commission for Africa	48 081.0	(1 017.7)	47 063.3	43 687.7	1 607.4	45 295.1	1 768.2
14 Economic and Social Commission for Western Asia	34 255.8	-	34 255.8	31 989.3	1 696.6	33 685.9	569.9
15 United Nations Conference on Trade and Development	73 060.9	-	73 060.9	70 553.4	1 121.4	71 674.8	1 386.1
16 International Trade Centre	12 453.2	-	12 453.2	12 453.2	-	12 453.2	-
17 Centre for Science and Technology for Development	3 894.8	-	3 894.8	3 747.1	131.5	3 878.6	16.2
18 United Nations Environment Programme	10 214.9	-	10 214.9	9 831.3	283.6	10 114.9	100.0
19 United Nations Centre for Human Settlements	7 523.9	148.4	7 672.3	7 500.6	171.7	7 672.3	-
20 International Drug Control	7 896.0	-	7 896.0	7 294.6	347.2	7 641.8	254.2
21 Office of the United Nations High Commissioner for Refugees	37 042.9	-	37 042.9	36 083.2	518.7	36 601.9	441.0
22 Office of the United Nations Disaster Relief Co-ordinator	7 283.6	16.4	7 300.0	7 126.3	173.7	7 300.0	-
23 Human Rights	16 112.5	-	16 112.5	15 742.9	138.1	15 881.0	231.5
24 Regular Programme of Technical Co-operation	32 759.0	-	32 759.0	27 507.7	3 762.1	31 269.8	1 489.2
Total, part IV	487 748.5	-	487 748.5	465 297.5	14 367.4	479 664.9	8 083.6

STATEMENT I (continued)

Appropriation part and section	Amount appropriated per resolution 44/193	Transfers between sections	Adjusted appropriations	Expenditure		Unencumbered balance
				Disbursements	Unliquidated obligations as at 31 December 1989	
PART V						
International Justice and Law						
25 International Court of Justice	13 056.9	-	13 056.9	12 468.9	374.9	213.1
26 Legal Activities	16 062.4	-	16 062.4	14 536.7	434.4	1 091.3
Total, part V	29 119.3	-	29 119.3	27 005.6	809.3	1 304.4
PART VI						
Public Information						
SECTION 27 Public Information	77 224.7	763.5	77 988.2	74 785.6	3 202.5	.1
Total, part VI	77 224.7	763.5	77 988.2	74 785.6	3 202.5	.1
PART VII						
Common Support Services						
SECTION 28 Administration and Management	381 045.3	(827.7)	380 217.6	352 486.1	19 884.7	7 846.8
29 Conference and Library Services	332 028.9	163.8	332 192.7	323 793.4	8 399.3	-
Total, part VII	713 074.2	(663.9)	712 410.3	676 279.5	28 284.0	7 846.8
PART VIII						
Special Expenses						
SECTION 30 United Nations Bond Issue	3 523.4	-	3 523.4	3 523.3	-	.1
Total, part VIII	3 523.4	-	3 523.4	3 523.3	-	.1

STATEMENT I (concluded)

Appropriation part and section	Amount appropriated per resolution 44/193	Transfers between sections	Adjusted appropriations	Expenditure		Unencumbered balance
				Disbursements	Unliquidated obligations as at 31 December 1989	
PART IX						
Staff Assessment						
SECTION						
31 Staff Assessment	255 818.3	663.9	256 482.2	256 482.2	-	-
Total, part IX	<u>255 818.3</u>	<u>663.9</u>	<u>256 482.2</u>	<u>256 482.2</u>	-	-
PART X						
Capital Expenditures						
SECTION						
32 Const. Alteration, Improvement and Major Maintenance	<u>18 939.7</u>	-	<u>18 939.7</u>	<u>8 893.6</u>	<u>9 044.0</u>	<u>1 002.1</u>
Total, part X	<u>18 939.7</u>	-	<u>18 939.7</u>	<u>8 893.6</u>	<u>9 044.0</u>	<u>1 002.1</u>
Grand total	<u>1 772 313.7</u>	-	<u>1 772 313.7</u>	<u>1 684 783.1</u>	<u>63 899.2</u>	<u>23 631.4</u>

SCHEDULE 1.1

UNITED NATIONS GENERAL FUND

Status of appropriations by programme and major object of expenditure
for the biennium 1988-1989 as at 31 December 1989

(Thousands of United States dollars)

Appropriation part, section and programme	Revised appropri- ation	Expenditures						Unencum- bered balance
		Salaries and personnel costs	Travel	Contract- ual services	Operating expenses	Acquisi- tions and other	Fellows grants and other	
PART I								
Overall policy-making, direction and co-ordination								
SECTION 01A								
Overall policy-making, direction and co-ordination								
Programme								
General Assembly	4 476.3	1 429.3	1 050.1	1 090.8	29.8	-	-	3 600.0
Advisory Committee on Administrative and Budgetary Questions	1 844.4	903.5	660.9	194.4	7.9	10.6	-	1 777.3
Committee on Contributions	261.0	-	250.6	-	-	-	-	250.6
United Nations Board of Auditors (including its secretariat)	3 196.9	612.1	11.9	2 560.9	5.7	6.3	-	3 196.9
United Nations Joint Staff Pension Board	2 029.0	-	40.2	-	43.6	-	1 827.9	1 911.7
World Food Council (including its secretariat)	4 824.2	3 671.4	378.5	-	597.1	18.0	91.5	4 756.5
Committee on the Exercise of the Inalienable Rights of the Palestinian People	34.9	-	25.8	-	-	-	-	25.8
Committee for Programme and Co-ordination	475.3	-	473.0	-	-	-	-	473.0
Total, section 01A	17 142.0	6 616.3	2 891.0	3 846.1	684.1	34.9	1 919.4	15 991.8
SECTION 01B								
Executive direction and management								
Programme								
The Secretary-General	1 223.4	509.8	365.3	-	348.3	-	-	1 223.4
Executive Office of the Secretary-General	7 847.2	6 591.4	491.9	31.9	382.0	196.1	-	7 693.3
Office of the Under-Secretary-General for Political and General Assembly Affairs	2 578.7	2 393.4	20.5	9.3	0.3	-	-	2 423.5
								155.2

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Revised appropriation	Expenditures					Unencumbered balance
		Salaries and personnel costs	Travel	Contractual services	Operating expenses	Acquisitions and other	
Division for Palestinian Rights	2 780.3	1 881.1	671.3	3.7	224.2	-	-
Division of Economic and Social Affairs and Secretariat Services	3 453.5	3 388.6	8.9	34.5	9.5	12.0	-
Office of the Under-Secretary-General for Special Political Questions	2 762.9	2 439.8	169.7	-	30.5	-	122.9
Collection of Information	4 425.2	4 340.7	60.5	-	0.1	-	23.9
Office of Director-General, United Nations Office at Geneva	3 019.9	2 938.0	56.5	-	18.5	6.9	-
Office of Director-General, United Nations Office at Vienna	1 926.0	1 864.2	34.4	-	9.7	17.7	-
Office of the Co-ordinator of United Nations Assistance for the Reconstruction and Development of Lebanon	266.0	142.2	33.5	-	57.2	17.3	15.8
Co-ordinator for United Nations Assistance Programme to Afghanistan	324.7	314.1	-	-	0.8	-	9.8
Personal Representative of the Secretary-General on resolution 598 on Iran and Iraq	270.0	86.0	100.5	-	23.2	-	60.3
Situation on Afghanistan	372.2	-	47.2	-	322.6	-	2.4
Mission to Bulgaria and Turkey	34.3	-	14.1	13.9	1.5	-	4.8
Total, section 01B	31 284.3	26 889.3	2 074.3	93.3	1 428.4	250.0	549.0
Total, part I	48 426.3	33 505.6	4 965.3	3 939.4	2 112.5	284.9	1 699.2
PART II							
Political and Security Council affairs: peace-keeping							
SECTION 02A							
Political and Security Council affairs: peace-keeping							
Programme							
Policy-making organs	343.1	-	23.6	190.3	-	-	129.2
Department of Political and Security Council Affairs	10 995.6	10 222.2	106.7	1.0	57.6	235.6	297.1
Office of the Special Representative of the Secretary-General for the Law of the Sea	6 710.8	4 949.9	509.0	49.8	960.1	30.8	211.2

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Expenditures							Unencumbered balance
	Revised appropriation	Salaries and personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	Fellows grants and other	
Special missions	66 246.7	43 164.4	4 100.3	11.5	12 551.0	4 701.7	-	64 528.9
UNRWA for Palestine Refugees in the Near East	15 679.1	15 679.1	-	-	-	-	-	15 679.1
Total, section 02A	99 975.3	74 015.6	4 739.6	252.6	13 568.7	4 807.9	235.6	97 620.0
SECTION 02B								
Disarmament affairs activities								
Programme	406.0	276.5	103.7	-	-	-	2.0	382.2
Policy-making organs	10 093.2	7 824.6	323.1	331.5	125.4	90.1	1 274.2	9 968.9
Department for Disarmament Affairs	10 499.2	8 101.1	476.8	331.5	125.4	90.1	1 276.2	10 351.1
Total, section 02B	110 474.5	82 116.7	5 166.4	584.1	13 694.1	4 898.0	1 511.8	107 971.1
Total, part II								2 503.4
PART III								
Political affairs, trusteeship and decolonization								
SECTION 03								
Political affairs, trusteeship and decolonization								
Programme	2 365.8	0.5	812.1	2.4	51.4	-	1 285.3	2 151.7
Policy-making organs	6 133.7	5 824.2	178.4	0.1	58.4	44.2	-	6 105.3
Department of Political Affairs, Trusteeship and Decolonization	13 819.9	5 621.6	1 555.1	163.0	1 060.7	39.9	4 621.9	13 062.2
Namibia	3 782.4	3 486.3	20.2	43.2	19.0	22.2	-	3 590.9
Centre against Apartheid	1 099.5	864.8	212.9	-	21.8	-	-	1 099.5
South-East Asian political and humanitarian affairs	27 201.3	15 797.4	2 778.7	208.7	1 211.3	106.3	5 907.2	26 009.6
Total, section 03	27 201.3	15 797.4	2 778.7	208.7	1 211.3	106.3	5 907.2	26 009.6
Total, part III								1 191.7

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Expenditures							Unencumbered balance
	Revised appropriation	Salaries and personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	Fellows grants and other	
PART IV								
Economic, social and humanitarian activities								
SECTION 04								
Policy-making organs (economic and social activities)								
Programme								
General policy-making organs	343.6	6.4	292.4	44.8	-	-	-	-
Special meetings and conferences	776.7	492.8	273.2	2.6	-	-	-	8.1
Crime prevention and control	126.1	-	124.9	-	-	-	-	1.2
Development planning, projections and Policies	397.6	-	306.9	-	-	-	-	90.7
Natural resources	9.7	-	9.7	-	-	-	-	-
Population	64.0	-	63.6	-	-	-	-	0.4
Social development	62.0	-	61.1	-	-	-	-	0.9
Statistics	68.0	-	65.1	-	-	-	-	2.9
Total, section 04	1 847.7	499.2	1 196.9	47.4	-	-	-	104.2
SECTION 05A								
Director-General for Development and International Economic Co-operation								
Programme								
Executive direction and management	4 438.5	4 055.7	276.1	4.4	88.4	13.9	-	-
Total, section 05A	4 438.5	4 055.7	276.1	4.4	88.4	13.9	-	-
SECTION 05B								
Regional Commissions Liaison Office								
Programme								
Executive direction and management	790.2	747.4	23.3	-	11.3	8.2	-	-
Total, section 05B	790.2	747.4	23.3	-	11.3	8.2	-	-
SECTION 06A								
Department of International Economic and Social Affairs								
Programme								
Executive direction and management	2 000.6	1 809.2	103.0	6.2	58.6	20.3	-	3.3
Development issues and policies	11 220.1	10 640.1	64.4	127.3	119.7	266.6	-	-

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Revised appropriation	Salaries and personnel costs			Expenditures			Unencumbered balance
		Travel	Contractual services	Operating expenses	Acquisitions	Fellows grants and other	Total	
Population	4 912.4	4 682.8	42.4	104.6	57.9	19.0	4 906.7	5.7
Statistics	15 757.4	14 932.8	68.4	376.5	255.4	27.8	15 660.9	96.5
Energy	2 001.1	1 932.2	27.0	-	0.7	20.9	1 980.8	20.3
Programme planning and co-ordination	2 476.4	2 365.6	59.7	-	9.7	26.1	2 461.1	15.3
Administration and common services	2 054.1	1 869.9	-	-	184.2	-	2 054.1	-
Total, section 06A	40 422.1	38 232.6	364.9	614.6	686.2	382.7	40 281.0	141.1
SECTION 06B								
Centre for Social Development and Humanitarian Affairs								
Programme								
Executive direction and management	807.2	414.1	62.5	174.3	33.1	81.3	41.9	807.2
Social development and humanitarian affairs	9 658.2	9 184.7	322.2	136.0	15.3	-	9 658.2	-
Total, section 06B	10 465.4	9 598.8	384.7	310.3	48.4	81.3	10 465.4	-
SECTION 07								
Department of Technical Co-operation for Development								
Programme								
Executive direction and management	3 285.0	3 083.3	86.9	-	-	-	3 170.2	114.8
Development issues and policies	480.6	475.1	-	-	-	-	475.1	5.5
Natural resources and energy	3 114.8	3 033.4	19.4	-	-	-	3 052.8	62.0
Public administration and finance	3 005.2	2 933.3	28.2	-	-	-	2 961.5	43.7
Energy	1 554.7	1 492.6	6.8	-	-	-	1 499.4	55.3
Management of technical co-operation	8 930.1	8 794.8	46.2	-	-	-	8 841.0	89.1
Administration and common services	1 511.1	1 401.8	0.5	90.8	18.0	-	1 511.1	-
Total, section 07	21 881.5	21 214.3	188.0	90.8	18.0	-	21 511.1	370.4
SECTION 09								
Transnational corporations								
Programme								
Policy-making organs	86.3	-	86.3	-	-	-	86.3	-
Transnational corporations	10 554.3	9 787.1	404.8	83.6	222.9	55.9	10 554.3	-
Total, section 09	10 640.6	9 787.1	491.1	83.6	222.9	55.9	10 640.6	-

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Revised appropri- ation	Expenditures					Unencum- bered balance
		Salaries and personnel costs	Travel	Contract- tual services	Operating expenses	Fellows grants and other Acquisi- tions	
SECTION 10							
Economic Commission for Europe							
Programme							
Executive direction and management	2 113.2	1 978.0	119.0	5.6	7.5	3.1	-
Food and agriculture (including forest products)	1 792.1	1 771.1	16.1	-	-	4.9	-
Development issues and policies	4 711.2	4 578.1	41.5	52.8	-	38.8	-
Environment	2 549.5	2 514.2	25.7	6.4	-	3.2	-
Human settlements	1 163.0	1 147.3	9.5	-	-	6.2	-
Industrial development	3 217.4	3 171.8	26.7	13.4	-	5.5	-
International trade	2 538.1	2 489.6	48.0	-	0.4	0.1	-
Science and technology	952.5	952.5	-	-	-	-	-
Statistics	3 721.7	3 663.4	26.7	24.1	-	7.5	-
Transport	3 017.3	2 944.3	54.3	13.1	-	5.6	-
Energy	2 972.1	2 930.4	24.7	12.0	-	5.0	-
Administration and common services	3 196.9	2 713.9	-	-	167.1	315.9	-
Total, section 10	31 945.0	30 854.6	392.2	127.4	175.0	395.8	-
SECTION 11							
Economic and Social Commission for Asia and the Pacific							
Programme							
Policy-making organs	521.3	150.4	338.8	-	32.1	-	-
Executive direction and management	2 183.4	1 991.4	115.4	-	-	-	-
Agriculture	931.4	913.1	13.2	5.1	-	-	-
Marine affairs	133.2	123.6	6.0	3.6	-	-	-
Development planning, projections and policies	2 001.1	1 941.4	33.9	25.8	-	-	-
Environment	382.9	367.8	15.1	-	-	-	-
Human settlements	497.1	493.2	3.9	-	-	-	-
Industrial development	1 193.4	1 172.3	15.3	5.8	-	-	-
International trade	1 632.8	1 591.3	34.3	7.2	-	-	-
Shipping, ports and inland waterways	1 034.2	1 012.8	21.4	-	-	-	-
Natural resources and energy	1 615.5	1 544.8	18.8	51.9	-	-	-
Population	1 062.3	1 018.2	22.5	21.6	-	-	-
Science and technology	745.9	737.8	8.1	-	-	-	-
Social development and humanitarian affairs	1 108.0	1 090.7	16.6	0.7	-	-	-
Statistics	1 499.4	1 444.3	17.8	37.3	-	-	-
Transport, communications and tourism	1 092.5	1 078.0	13.3	1.2	-	-	-
Energy	714.6	695.2	11.2	8.2	-	-	-
Conference services	4 391.1	4 216.7	3.8	2.0	-	-	-
Total, section 11	31 945.0	30 854.6	392.2	127.4	175.0	395.8	-
SECTION 12							
Economic and Social Commission for Latin America and the Caribbean							
Programme							
Policy-making organs	521.3	150.4	338.8	-	32.1	-	-
Executive direction and management	2 183.4	1 991.4	115.4	-	-	-	-
Agriculture	931.4	913.1	13.2	5.1	-	-	-
Marine affairs	133.2	123.6	6.0	3.6	-	-	-
Development planning, projections and policies	2 001.1	1 941.4	33.9	25.8	-	-	-
Environment	382.9	367.8	15.1	-	-	-	-
Human settlements	497.1	493.2	3.9	-	-	-	-
Industrial development	1 193.4	1 172.3	15.3	5.8	-	-	-
International trade	1 632.8	1 591.3	34.3	7.2	-	-	-
Shipping, ports and inland waterways	1 034.2	1 012.8	21.4	-	-	-	-
Natural resources and energy	1 615.5	1 544.8	18.8	51.9	-	-	-
Population	1 062.3	1 018.2	22.5	21.6	-	-	-
Science and technology	745.9	737.8	8.1	-	-	-	-
Social development and humanitarian affairs	1 108.0	1 090.7	16.6	0.7	-	-	-
Statistics	1 499.4	1 444.3	17.8	37.3	-	-	-
Transport, communications and tourism	1 092.5	1 078.0	13.3	1.2	-	-	-
Energy	714.6	695.2	11.2	8.2	-	-	-
Conference services	4 391.1	4 216.7	3.8	2.0	-	-	-
Total, section 12	31 945.0	30 854.6	392.2	127.4	175.0	395.8	-
SECTION 13							
Economic and Social Commission for Africa							
Programme							
Policy-making organs	521.3	150.4	338.8	-	32.1	-	-
Executive direction and management	2 183.4	1 991.4	115.4	-	-	-	-
Agriculture	931.4	913.1	13.2	5.1	-	-	-
Marine affairs	133.2	123.6	6.0	3.6	-	-	-
Development planning, projections and policies	2 001.1	1 941.4	33.9	25.8	-	-	-
Environment	382.9	367.8	15.1	-	-	-	-
Human settlements	497.1	493.2	3.9	-	-	-	-
Industrial development	1 193.4	1 172.3	15.3	5.8	-	-	-
International trade	1 632.8	1 591.3	34.3	7.2	-	-	-
Shipping, ports and inland waterways	1 034.2	1 012.8	21.4	-	-	-	-
Natural resources and energy	1 615.5	1 544.8	18.8	51.9	-	-	-
Population	1 062.3	1 018.2	22.5	21.6	-	-	-
Science and technology	745.9	737.8	8.1	-	-	-	-
Social development and humanitarian affairs	1 108.0	1 090.7	16.6	0.7	-	-	-
Statistics	1 499.4	1 444.3	17.8	37.3	-	-	-
Transport, communications and tourism	1 092.5	1 078.0	13.3	1.2	-	-	-
Energy	714.6	695.2	11.2	8.2	-	-	-
Conference services	4 391.1	4 216.7	3.8	2.0	-	-	-
Total, section 13	31 945.0	30 854.6	392.2	127.4	175.0	395.8	-
SECTION 14							
Economic and Social Commission for South and Central Asia							
Programme							
Policy-making organs	521.3	150.4	338.8	-	32.1	-	-
Executive direction and management	2 183.4	1 991.4	115.4	-	-	-	-
Agriculture	931.4	913.1	13.2	5.1	-	-	-
Marine affairs	133.2	123.6	6.0	3.6	-	-	-
Development planning, projections and policies	2 001.1	1 941.4	33.9	25.8	-	-	-
Environment	382.9	367.8	15.1	-	-	-	-
Human settlements	497.1	493.2	3.9	-	-	-	-
Industrial development	1 193.4	1 172.3	15.3	5.8	-	-	-
International trade	1 632.8	1 591.3	34.3	7.2	-	-	-
Shipping, ports and inland waterways	1 034.2	1 012.8	21.4	-	-	-	-
Natural resources and energy	1 615.5	1 544.8	18.8	51.9	-	-	-
Population	1 062.3	1 018.2	22.5	21.6	-	-	-
Science and technology	745.9	737.8	8.1	-	-	-	-
Social development and humanitarian affairs	1 108.0	1 090.7	16.6	0.7	-	-	-
Statistics	1 499.4	1 444.3	17.8	37.3	-	-	-
Transport, communications and tourism	1 092.5	1 078.0	13.3	1.2	-	-	-
Energy	714.6	695.2	11.2	8.2	-	-	-
Conference services	4 391.1	4 216.7	3.8	2.0	-	-	-
Total, section 14	31 945.0	30 854.6	392.2	127.4	175.0	395.8	-
SECTION 15							
Economic and Social Commission for Southeast Asia							
Programme							
Policy-making organs	521.3	150.4	338.8	-	32.1	-	-
Executive direction and management	2 183.4	1 991.4	115.4	-	-	-	-
Agriculture	931.4	913.1	13.2	5.1	-	-	-
Marine affairs	133.2	123.6	6.0	3.6	-	-	-
Development planning, projections and policies	2 001.1	1 941.4	33.9	25.8	-	-	-
Environment	382.9	367.8	15.1	-	-	-	-
Human settlements	497.1	493.2	3.9	-	-	-	-
Industrial development	1 193.4	1 172.3	15.3	5.8	-	-	-
International trade	1 632.8	1 591.3	34.3	7.2	-	-	-
Shipping, ports and inland waterways	1 034.2	1 012.8	21.4	-	-	-	-
Natural resources and energy	1 615.5	1 544.8	18.8	51.9	-	-	-
Population	1 062.3	1 018.2	22.5	21.6	-	-	-
Science and technology	745.9	737.8	8.1	-	-	-	-
Social development and humanitarian affairs	1 108.0	1 090.7	16.6	0.7	-	-	-
Statistics	1 499.4	1 444.3	17.8	37.3	-	-	-
Transport, communications and tourism	1 092.5	1 078.0	13.3	1.2	-	-	-
Energy	714.6	695.2	11.2	8.2	-	-	-
Conference services	4 391.1	4 216.7	3.8	2.0	-	-	-
Total, section 15	31 945.0	30 854.6	392.2	127.4	175.0	395.8	-
SECTION 16							
Economic and Social Commission for South America							
Programme							
Policy-making organs	521.3	150.4	338.8	-	32.1	-	-
Executive direction and management	2 183.4	1 991.4	115.4	-	-	-	-
Agriculture	931.4	913.1	13.2	5.1	-	-	-
Marine affairs	133.2	123.6	6.0	3.6	-	-	-
Development planning, projections and policies	2 001.1	1 941.4	33.9	25.8	-	-	-
Environment	382.9	367.8	15.1	-	-	-	-
Human settlements	497.1	493.2	3.9	-	-	-	-
Industrial development	1 193.4	1 172.3	15.3	5.8	-	-	-
International trade	1 632.8	1 591.3	34.3	7.2	-	-	-
Shipping, ports and inland waterways	1 034.2	1 012.8	21.4	-	-	-	-
Natural resources and energy	1 615.5	1 544.8	18.8	51.9	-	-	-
Population	1 062.3	1 018.2	22.5	21.6	-	-	-
Science and technology	745.9	737.8	8.1	-	-	-	-
Social development and humanitarian affairs	1 108.0	1 090.7	16.6	0.7	-	-	-
Statistics	1 499.4	1 444.3	17.8	37.3	-	-	-
Transport, communications and tourism	1 092.5	1 078.0	13.3	1.2	-	-	-
Energy	714.6	695.2	11.2	8.2	-	-	-
Conference services	4 391.1	4 216.7	3.8	2.0	-	-	-
Total, section 16	31 945.0	30 854.6	392.2	127.4	175.0	395.8	-
SECTION 17							
Economic and Social Commission for North America							
Programme							
Policy-making organs	521.3	150.4	338.8	-	32.1	-	-
Executive direction and management	2 183.4	1 991.4	115.4	-	-	-	-
Agriculture	931.4	913.1	13.2	5.1	-	-	-
Marine affairs	133.2	123.6	6.0	3.6	-	-	-
Development planning, projections and policies	2 001.1	1 941.4	33.9	25.8	-	-	-
Environment	382.9	367.8	15.1	-	-	-	-
Human settlements	497.1	493.2	3.9	-	-	-	-
Industrial development	1 193.4	1 172.3	15.3	5.8	-	-	-
International trade	1 632.8	1 591.3	34.3	7.2	-	-	-
Shipping, ports and inland waterways	1 034.2	1 012.8	21.4	-	-	-	-
Natural resources and energy	1 615.5	1 544.8	18.8	51.9	-	-	-
Population	1 062.3	1 018.2	22.5	21.6	-	-	-
Science and technology	745.9	737.8	8.1	-	-	-	-
Social development and humanitarian affairs	1 108.0	1 090.7	16.6	0.7	-	-	-
Statistics	1 499.4	1 444.3	17.8	37.3	-	-	-
Transport, communications and tourism	1 092.5	1 078.0	13.3	1.2	-	-	-
Energy	714.6	695.2	11.2	8.2	-	-	-
Conference services	4 391.1	4 216.7	3.8	2.0	-	-	-
Total, section 17	31 945.0	30 854.6	392.2	127.4	175.0	395.8	-

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Revised appropriation	Expenditures					Unencumbered balance
		Salaries and personnel costs	Travel	Contractual services	Operating expenses	Fellows grants and other	
Management of technical co-operation activities	836.6	757.9	12.6	-	-	-	66.1
Administration and common services	11 086.1	7 358.6	30.9	-	2 634.1	843.1	219.4
Construction	232.3	212.6	11.7	-	-	-	8.0
Total, section 11	34 895.1	29 912.1	764.6	170.4	2 666.2	843.1	538.7

SECTION 12
Economic Commission for Latin America and the Caribbean

Programme									
Sessions of the Commission	498.1	137.6	308.1	6.8	23.4	-	-	475.9	22.2
Executive direction and management	2 652.7	2 465.7	142.2	-	-	-	-	2 607.9	44.8
Food and agriculture	604.0	579.8	14.7	-	-	-	-	594.5	9.5
Development issues and policies	5 384.3	5 306.2	78.1	-	-	-	-	5 384.3	-
Environment	183.7	179.6	2.4	-	-	-	-	182.0	1.7
Human settlements	211.0	188.2	20.3	-	-	-	-	208.5	2.5
Industrial development	1 023.9	1 012.9	8.8	-	-	-	-	1 021.7	2.2
International trade	3 763.0	3 414.8	119.6	-	-	-	-	3 534.4	228.6
Natural resources and energy	957.5	925.7	16.9	-	-	-	-	942.6	14.9
Population	1 230.9	1 194.4	24.7	-	-	-	-	1 219.1	11.8
Science and technology	177.4	171.6	2.2	-	-	-	-	173.8	3.6
Social development and humanitarian affairs	1 497.7	1 412.8	36.3	-	-	-	-	1 449.1	48.6
Statistics	1 773.8	1 739.6	34.2	-	-	-	-	1 773.8	-
Transport	823.1	791.4	31.1	-	-	-	-	822.5	0.6
Energy	390.1	387.9	2.2	-	-	-	-	390.1	-
External relations and information services	488.0	381.7	2.1	9.5	48.7	-	-	442.0	46.0
Conference services	4 075.1	3 485.2	0.2	143.3	206.1	148.3	-	3 983.1	92.0
Library and communication services	895.7	804.8	2.3	-	88.6	-	-	895.7	-
Management of technical co-operation activities	660.6	645.2	4.4	-	-	-	-	649.6	11.0
Administration and common services	13 406.2	8 228.3	44.8	186.1	4 281.0	533.1	-	13 273.3	132.9
Total, section 12	40 696.8	33 453.4	895.6	345.7	4 647.8	681.4	-	40 023.9	672.9

SECTION 13
Economic Commission for Africa

Programme									
Sessions of the Commission	406.5	313.3	-	27.4	61.7	-	-	402.4	4.1
Executive direction and management	2 592.9	2 455.4	107.9	-	-	-	-	2 563.3	29.6
Food and agriculture	1 565.5	1 518.4	47.1	-	-	-	-	1 565.5	-

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Revised appropriation	Salaries and personnel costs	Travel	Contractual services	Expenditures			Unencumbered balance
					Operating expenses	Acquisitions and other	Total	
Marine affairs	10.1	10.1	-	-	-	-	10.1	-
Development issues and policies	8 682.1	7 256.4	324.2	122.3	302.1	55.8	8 062.8	619.3
Environment	381.3	366.7	14.6	-	-	-	381.3	-
Human settlements	389.3	375.9	13.4	-	-	-	389.3	-
Industrial development	2 368.4	2 279.8	88.6	-	-	-	2 368.4	-
International trade	2 025.6	1 947.2	78.4	-	-	-	2 025.6	-
Natural resources and energy	1 642.7	1 585.9	56.8	-	-	-	1 642.7	-
Population	1 120.5	1 062.8	57.7	-	-	-	1 120.5	-
Public administration and finance	786.8	749.2	34.6	-	-	-	783.8	3.0
Science and technology	729.2	697.2	32.0	-	-	-	729.2	-
Social development and humanitarian affairs	1 433.1	1 399.8	33.3	-	-	-	1 433.1	-
Statistics	1 890.8	1 866.7	15.1	9.0	-	-	1 890.8	-
Transport	2 239.0	2 128.0	111.0	-	-	-	2 239.0	-
Energy	306.8	289.5	17.3	-	-	-	306.8	-
Conference services	4 164.6	3 803.6	171.8	-	24.5	-	3 999.9	164.7
Management of technical co-operation activities	922.9	783.7	26.3	-	-	-	810.0	112.9
Administration and common services	13 263.4	8 309.1	6.1	-	3 697.6	448.2	12 461.0	804.4
Construction	141.8	108.1	1.5	-	-	-	109.6	32.2
Total, section 13	47 063.3	39 308.8	1 237.7	158.7	4 085.9	504.0	45 295.1	1 768.2

SECTION 14

Economic and Social Commission for Western Asia

Programme

Sessions of the Commission	80.3	80.3	-	-	-	-	80.3	-
Executive direction and management	2 673.9	2 495.1	56.0	-	-	-	2 551.1	122.8
Food and agriculture	1 135.7	1 123.6	12.1	-	-	-	1 135.7	-
Development issues and policies	1 385.5	1 338.4	23.5	-	-	-	1 361.9	23.6
Human settlements	711.7	688.5	8.0	-	-	-	696.5	15.2
Industrial development	1 759.6	1 737.9	21.7	-	-	-	1 759.6	-
International trade	396.3	389.7	6.6	-	-	-	396.3	-
Natural resources and energy	399.7	364.4	6.6	-	-	-	371.0	28.7
Population	1 249.3	1 241.6	7.7	-	-	-	1 249.3	-
Public finance	281.3	252.2	6.9	-	-	-	259.1	22.2
Science and technology	577.5	555.4	14.7	-	-	-	570.1	7.4
Social development and humanitarian affairs	1 145.3	1 083.5	8.5	-	-	-	1 092.0	53.3
Statistics	1 468.9	1 431.6	17.3	-	-	-	1 448.9	20.0
Transport	1 144.5	1 106.6	21.2	-	-	-	1 127.8	16.7
Energy	1 196.0	1 167.3	22.7	-	-	-	1 190.0	6.0

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Expenditures							Unencumbered balance
	Revised appropriation	Salaries and personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	Fellows grants and other	
Information services	474.7	474.7	-	-	-	-	-	-
Conference services	3 653.0	3 505.0	-	-	-	-	-	148.0
Management of technical co-operation activities	624.2	615.2	-	-	-	-	-	9.0
Administration and common services	13 898.4	10 648.3	10.1	162.4	2 434.5	546.1	-	97.0
Total, section 14	34 255.8	30 299.3	243.6	162.4	2 434.5	546.1	-	569.9
SECTION 15								
United Nations Conference on Trade and Development								
Programme	10 041.4	9 260.1	522.1	-	-	-	-	259.2
Executive direction and management								
Special programme on least developed, land-locked, island developing countries	4 628.4	4 400.7	79.7	114.3	-	-	-	33.7
Economic co-operation among developing countries	4 594.8	4 438.3	140.4	-	-	-	-	16.1
Trade in commodities	8 094.0	7 280.9	178.9	8.3	39.8	-	430.0	156.1
Trade in manufactures and semi-manufactures	7 857.9	7 580.7	63.3	-	-	-	-	213.9
Trade among countries having different economic and social systems	2 200.8	2 114.7	65.7	-	-	-	-	20.4
Money, finance and development	8 181.8	7 654.9	167.8	225.2	-	-	-	133.9
Special programmes on insurance and trade facilitation	1 359.3	1 206.3	30.8	-	-	-	-	122.2
Transfer of technology	3 227.6	3 129.6	84.1	13.9	-	-	-	-
Shipping ports and multimodal transport	5 174.5	5 004.1	155.4	15.0	-	-	-	-
Conference services	4 777.1	4 673.6	67.8	35.7	-	-	-	-
Management of technical co-operation activities	141.8	129.2	-	-	-	-	-	12.6
Administration and common services	12 781.5	8 300.0	17.3	26.5	3 669.0	350.7	-	418.0
Total, section 15	73 060.9	65 173.1	1 573.3	438.9	3 708.8	350.7	430.0	1 396.1
SECTION 16								
International Trade Centre								
Programme	12 453.2	-	-	-	-	-	12 453.2	-
Trade promotion	12 453.2	-	-	-	-	-	12 453.2	-
Total, section 16								

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Revised appropriation	Salaries and personnel costs	Travel	Contractual services	Expenditures				Unencumbered balance	
					Operating expenses	Acquisitions	Fellows grants and other	Total		
SECTION 17										
Centre for Science and Technology for Development										
Programme										
Policy-making organs	215.6	-	199.4	-	-	-	-	199.4	16.2	
Executive direction and management	509.8	480.4	29.4	-	-	-	-	509.8	-	
Science and technology	3 075.1	2 848.8	134.2	91.6	0.5	-	-	3 075.1	-	
Administration and common services	94.3	3.3	-	-	62.3	28.7	-	94.3	-	
Total, section 17	3 894.8	3 332.5	363.0	91.6	62.8	28.7	-	3 878.6	16.2	
SECTION 18										
United Nations Environment Programme										
Programme										
Policy-making organs	1 271.1	1 023.5	49.7	13.3	172.1	-	-	1 258.6	12.5	
Executive direction and management	2 326.6	1 965.5	222.0	73.5	7.9	10.0	-	2 278.9	47.7	
Environment	3 067.5	2 977.3	86.6	-	3.6	-	-	3 067.5	-	
Conference services	1 642.3	1 642.3	-	-	-	-	-	1 642.3	-	
Administration and common services	1 907.4	1 038.0	17.5	13.7	638.2	160.2	-	1 867.6	39.8	
Total, section 18	10 214.9	8 646.6	375.8	100.5	821.8	170.2	-	10 114.9	100.0	
SECTION 19										
United Nations Centre for Human Settlements										
Programme										
Policy-making organs	25.0	11.6	1.1	-	12.3	-	-	25.0	-	
Executive direction and management	1 614.1	1 541.9	37.1	-	29.5	5.6	-	1 614.1	-	
Human settlements activities	4 785.1	4 586.2	112.6	86.3	-	-	-	4 785.1	-	
Administration and common services	1 248.1	850.8	14.4	-	307.7	75.2	-	1 248.1	-	
Total, section 19	7 672.3	6 990.5	165.2	86.3	349.5	80.8	-	7 672.3	-	
SECTION 20										
International Drug Control										
Programme										
Policy-making organs	3 491.9	2 568.0	585.8	188.7	24.4	7.6	-	3 374.5	117.4	
Narcotic drugs control	4 404.1	3 779.2	111.3	152.9	129.9	94.0	-	4 267.3	136.8	
Total, section 20	7 896.0	6 347.2	697.1	341.6	154.3	101.6	-	7 641.8	254.2	

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Revised appropriation	Expenditures					Unencumbered balance
		Salaries and personnel costs	Travel	Contractual services	Operating expenses	Acquisitions and other	
						Fellows grants and other	Total balance
SECTION 21							
Office of the United Nations High Commissioner for Refugees							
Programme							
Policy-making organs	22.2	-	21.9	-	-	-	21.9 0.3
Executive direction and management	3 904.3	3 510.2	194.8	11.2	89.2	-	3 817.3 87.0
Protection and assistance to refugees	26 441.8	21 801.9	1 219.0	5.5	2 785.3	11.9	26 176.3 265.5
External relations, information and fund-raising	859.6	843.5	-	-	-	314.0	843.5 16.1
Administration, management and general services	5 815.0	4 815.5	72.8	308.6	372.2	-	5 742.9 72.1
Total, section 21	37 042.9	30 971.1	1 508.5	325.3	3 246.7	325.9	36 601.9 441.0
SECTION 22							
Office of the United Nations Disaster Relief Co-ordinator							
Programme							
Executive direction and management	1 161.0	1 111.0	45.5	-	4.5	-	1 161.0 -
Relief co-ordinator preparedness and prevention	5 568.0	4 438.3	269.0	-	140.7	-	5 568.0 -
Administration and common services	571.0	535.3	3.7	-	15.6	16.4	571.0 -
Total, section 22	7 300.0	6 084.6	318.2	-	160.8	16.4	7 300.0 -
SECTION 23							
Human Rights							
Programme							
Policy-making organs	4 376.9	1 723.8	2 196.3	104.3	243.3	12.1	4 288.9 88.0
Executive direction and management	1 777.0	1 744.2	22.7	-	2.1	-	1 769.0 8.0
Human rights activities	9 958.6	9 468.1	131.0	128.4	95.6	-	9 823.1 135.5
Total, section 23	16 112.5	12 936.1	2 350.0	232.7	341.0	12.1	15 881.0 231.5
SECTION 24							
Regular programme of technical co-operation							
Programme							
Executive direction and management	30.0	-	-	-	-	20.3	20.3 9.7
Food and agriculture	459.5	400.8	58.7	-	-	-	459.5 -
Development issues and policies	6 497.1	4 250.4	767.6	91.9	139.8	48.4	6 497.1 -

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Revised appropriation	Salaries and personnel costs	Travel	Expenditures				Unencumbered balance
				Contractual services	Operating expenses	Acquisitions	Fellows grants and other	
Environment	194.5	158.4	28.5	-	-	-	-	186.9
Human rights	952.5	-	-	-	-	-	-	938.4
Human settlements	1 919.1	738.6	136.1	3.6	23.8	38.8	938.4	14.1
Industrial development	834.0	745.9	88.1	-	-	-	756.4	221.8
International trade	1 675.9	1 406.6	247.2	-	-	-	-	834.0
Economic co-operation among developing countries	27.9	1.1	-	-	-	-	0.7	21.4
Trade among countries having different economic and social systems	208.3	-	-	-	-	-	26.8	-
Transfer of technology	10.6	-	-	-	-	-	-	-
Shipping and ports	195.0	-	-	-	-	-	208.3	-
Natural resources	1 461.6	246.8	25.7	-	-	-	10.6	-
Transnational corporations	620.0	76.8	-	-	-	-	175.9	19.1
Public administration and finance	3 124.0	1 996.2	326.9	-	58.9	21.7	373.2	815.9
Science and technology	384.1	179.5	28.9	-	-	-	541.0	2.2
Social development	2 138.8	1 040.0	301.3	-	-	-	720.3	-
Statistics	3 107.7	1 134.6	340.9	-	16.7	3.9	81.9	93.8
Transport, communications and tourism	1 185.3	802.9	101.7	-	22.5	5.4	776.9	-
Energy	7 079.0	4 236.9	968.1	-	-	-	1 476.4	127.9
Administration and common services	654.1	654.1	-	-	128.7	104.6	125.0	155.7
Total, section 24	32 759.0	18 069.6	3 419.7	137.9	390.4	222.8	1 598.3	-
Total, part IV	487 748.5	406 514.6	17 229.5	3 870.5	24 320.7	4 821.6	-	654.1
PART V								
International Justice and Law								
SECTION 25								
International Court of Justice								
Programme								
International Court of Justice	11 136.0	7 809.5	69.4	3 077.8	6.5	-	-	10 963.2
Administration and common services	1 920.9	-	-	401.5	1 402.1	77.0	-	172.8
Total, section 25	13 056.9	7 809.5	69.4	3 479.3	1 408.6	77.0	-	40.3
								213.1

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Expenditures							Unencumbered balance
	Revised appropriation	Salaries and personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	Fellows grants and other	
SECTION 26								
Legal activities								
Programme								
Policy-making organs	1 913.1	-	1 316.7	457.0	-	-	0.1	1 773.8
Executive direction and management	2 588.7	2 393.3	47.3	39.0	47.5	36.5	0.3	2 563.9
Office of Legal Affairs	11 560.6	9 417.5	79.1	759.7	68.8	31.6	276.7	10 633.4
Total, section 26	16 062.4	11 810.8	1 443.1	1 255.7	116.3	68.1	277.1	14 971.1
Total, part V	29 119.3	19 620.3	1 512.5	4 735.0	1 524.9	145.1	277.1	27 814.9
PART VI								
Public information								
SECTION 27								
Public information								
Programme								
Special meetings and conferences	62.8	2.9	19.5	40.0	0.4	-	-	62.8
Executive direction and management	2 521.1	2 278.3	99.0	109.2	17.5	-	17.0	2 521.0
CTC hearings on Namibia	63.9	10.2	31.1	16.9	5.7	-	-	63.9
Information services	71 402.6	52 102.9	1 314.4	9 144.2	5 768.4	2 354.6	718.1	71 402.6
Administration and common services	3 937.8	1 632.3	5.0	-	912.6	1 387.9	-	3 937.8
Total, section 27	77 988.2	56 026.6	1 469.0	9 310.3	6 704.6	3 742.5	735.1	77 988.1
Total, part VI	77 988.2	56 026.6	1 469.0	9 310.3	6 704.6	3 742.5	735.1	77 988.1
PART VII								
Common support services								
SECTION 28								
Administration and management								
Programme								
Office of the Under-Secretary-General for Administration and Management	7 874.6	5 475.3	24.7	1 329.5	42.3	747.9	-	7 619.7
Office of Programme Planning, Budget and Finance	20 230.1	19 529.1	110.7	32.6	230.1	100.5	-	20 003.0
Office of Human Resources Management	28 013.8	24 616.6	731.5	841.1	699.4	412.2	290.8	27 591.6
Office of General Services, Headquarters	178 832.9	66 389.9	140.2	5 471.9	85 220.6	12 771.8	4 241.2	174 235.6
Internal audit services	4 885.9	4 551.5	148.1	-	13.7	33.2	-	4 746.5

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Revised appropriation	Expenditures						Unencumbered balance
		Salaries and personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	Fellows grants and other	
Administration and common services, Geneva	83 658.0	57 594.5	31.7	-	22 712.6	1 498.4	1 799.9	83 637.1
Miscellaneous expenses	15 260.2	13 829.0	76.6	0.3	844.6	68.5	10.9	14 829.9
Jointly financed administrative activities	13 910.3	10 101.8	1 308.3	392.2	1 231.3	132.5	488.1	13 654.2
Administrative services, Vienna	24 157.7	11 098.4	28.4	4.4	6 875.0	866.5	4 018.1	22 890.8
Common services, Nairobi	3 394.1	1 554.0	8.6	-	1 556.4	43.4	-	3 162.4
Total, section 28	380 217.6	214 740.1	2 608.8	8 072.0	119 426.0	16 674.9	10 849.0	372 370.8
SECTION 29								
Conference and library services								
Programme								
Executive direction and management	4 880.1	2 025.7	49.5	-	534.6	1 877.6	392.7	4 860.1
Translation services	107 392.9	101 167.1	315.9	2 178.4	0.2	-	3 731.3	107 392.9
Interpretation and meetings services	58 160.4	57 444.6	715.3	0.4	0.1	-	-	58 160.4
Editorial and official records services	65 564.5	64 153.0	329.5	-	-	5.1	1 076.9	65 564.5
Publishing services	57 078.2	45 475.1	47.9	14.7	7 984.1	1 976.7	1 579.7	57 078.2
Library services	22 192.7	17 763.7	26.5	16.6	2 368.8	360.6	1 656.5	22 192.7
Departmental administration (Executive Office)	16 923.9	13 379.6	37.8	60.4	880.8	2 565.0	0.3	16 923.9
Total, section 29	332 192.7	301 408.8	1 522.4	2 270.5	11 768.6	6 785.0	8 437.4	332 192.7
Total, part VII	712 410.3	516 148.9	4 131.2	10 342.5	131 194.6	23 459.9	19 286.4	704 563.5
PART VIII								
Special expenses								
SECTION 30								
United Nations bond issue								
Programme								
United Nations bond issue	3 523.4	-	-	-	3 523.3	-	-	3 523.3
Total, section 30	3 523.4	-	-	-	3 523.3	-	-	3 523.3
Total, part VIII	3 523.4	-	-	-	3 523.3	-	-	3 523.3
								0.1
								0.1
								0.1

SCHEDULE 1.1 (concluded)

Appropriation part, section and programme	Expenditures						Unencum- bered balance
	Revised appropri- ation	Salaries and personnel costs	Travel	Contractual services	Operating expenses	Fellows grants and other	
PART IX							
Staff assessment							
SECTION 31							
Staff assessment							
Programme							
Staff assessment	256 482.2	256 482.2	-	-	-	-	256 482.2
Total, section 31	256 482.2	256 482.2	-	-	-	-	256 482.2
Total, part IX	256 482.2	256 482.2	-	-	-	-	256 482.2
PART X							
Capital expenditures							
SECTION 32							
Construction, alteration, improvement and major maintenance of premises							
Programme							
Alteration and improvement	9 547.3	-	-	-	-	-	8 990.6
Major maintenance	9 392.4	-	-	-	-	-	8 947.0
Total, section 32	18 939.7	-	-	-	-	-	17 937.6
Total, part X	18 939.7	-	-	-	-	-	17 937.6
Grand total	1 772 313.7	1 386 212.3	37 252.6	32 990.5	184 286.0	52 545.0	1 748 682.3
							23 631.4

STATEMENT II

UNITED NATIONS GENERAL FUND

Statement of income and expenditure and surplus account
for the biennium 1988-1989 ended 31 December 1989

(United States dollars)

	1989	1987
<u>I. Statement of income and expenditure</u>		
Amount appropriated by the General Assembly	1 772 313 700 <u>a/</u>	1 727 801 200
<u>Less: Expenditure (statement I)</u>	<u>1 748 682 326</u>	<u>1 598 699 580</u>
Unobligated balance of appropriation (statement I)	23 631 374	129 101 620
<u>Add: Excess of actual income</u> over estimated amount:		
Actual income (schedule 2.1)	67 566 160	
<u>Less: Revised estimates</u>	<u>65 036 500 <u>b/</u></u>	<u>9 926 557</u>
<u>Excess of income over expenditure</u>	<u>26 161 034</u>	<u>139 028 177</u>
<u>II. Surplus account</u>		
Surplus available for credit to Member States at 1 January 1988	3 100 000	-
<u>Add: Savings effected in liquidation</u> of prior years' (1986-1987) obligations	15 852 935	10 690 759
Excess of income over expenditure	<u>26 161 034</u>	<u>139 028 177</u>
	45 113 969	149 718 936
<u>Less: Amount transferred as credits</u> against Member States' contributions for 1989	3 100 000	
Amount retained pursuant to General Assembly resolution 42/216	<u>15 852 935</u>	<u>146 618 936</u>
Surplus available for credit to Member States at 31 December 1989 (statement III)	<u>26 161 034</u>	<u>3 100 000</u>

a/ See General Assembly resolution 44/193 A of 21 December 1989.

b/ See General Assembly resolution 44/193 B of 21 December 1989.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 2.1

UNITED NATIONS GENERAL FUND

Schedule of income for the biennium 1988-1989 ended 31 December 1989

(United States dollars)

	Approved revised estimates for the biennium 1988-1989 ^{a/}	Actual income as at 31 December 1989	Actual income as at 31 December 1987
Income section			
General income:			
Income from rental of premises	10 035 100	8 879 038	7 014 283
Reimbursement for services rendered to specialized agencies and others	11 978 400	11 744 909	10 791 265
Advances	-	-	200 000
Bank interest	7 143 000	8 995 245	6 797 538
Sale of used equipment	313 500	430 885	235 296
Refund of prior years' expenditures	1 754 100	1 936 131	1 359 834
Contributions of non-member States	5 619 000	5 619 033	3 154 840
Television and similar services	857 200	787 390	818 069
Refund of the Organization's contribution to the United Nations Joint Staff Pension Fund in respect of participants' withdrawals	-	(8 846)	(2 418)
Reimbursement by the specialized agencies of their share of the costs of the International Civil Service Commission	4 651 100	4 614 873	4 282 357
Reimbursement by the specialized agencies of their share of the costs of the Joint Inspection Unit	3 576 100	3 560 055	3 374 193
Miscellaneous ^{b/}	9 307 500	8 684 260	1 336 325
Subtotal	55 235 000	56 242 973	39 361 582
Revenue-producing activities (schedule 2.2)	9 801 500	11 323 187	10 183 375
Grand total	65 036 500	67 566 160	49 544 957

^{a/} See General Assembly resolution 44/193 B of 21 December 1989.

^{b/} Includes \$5,000,000 reflecting a voluntary contribution of Japan in regard to UNCOMAP, and \$1,758,248 of net gain on exchange.

SCHEDULE 2.2

UNITED NATIONS GENERAL FUND

Schedule of revenue-producing activities: income and expenditure for the biennium 1988-1989 ended 31 December 1989

(United States dollars)

Revenue-producing activities directly related to supervision of Commercial Management Service									
	Sale of United Nations postage stamps ^{a/}	Garage operation	United Nations Gift Centre	Newsstand	Royalties and profit medal sales	Total	Sale of publications	Services to visitors	Grand total
Income: Gross sales	29 982 265	2 127 663	8 087 332	112 251	112 259	40 421 770	10 359 555	4 217 634	54 998 959
Less: Cost of sales	3 096 072	-	3 632 797	-	24 588	6 753 457	2 633 237	-	9 386 694
Net income from sales	26 886 193	2 127 663	4 454 535	112 251	87 671	33 668 313	7 726 318	4 217 634	45 612 265
Expenditures:									
Staff and other personnel costs	12 282 475	791 699	1 066 590	-	-	14 140 764	5 155 780	4 843 172	24 139 716
Operating expenses	4 741 208	25 160	94 915	-	-	4 861 283	1 321 974	83 914	6 267 171
Acquisitions	119 067	-	-	-	-	119 067	358 317	38 190	515 574
Other expenses:									
Promotion	1 545 198	-	-	-	-	1 545 198	742 827	209 767	2 497 792
Management fees	-	-	-	-	-	-	23 943	-	23 943
Total expenditure	18 687 948	816 859	1 161 505	-	-	20 666 312	7 602 841	5 175 043	33 444 196
Excess of income over expenditure	8 198 245	1 310 804	3 293 030	112 251	87 671	13 002 001	123 477	(957 409)	12 168 069
Less: Salary and other personnel costs for members of Commercial Management Services directly related to supervision and operation of the activities in this section						844 882	-	-	844 882
Actual income						12 157 119	123 477	(957 409)	11 328 187
Revised approved estimates (1988-1989)	6 723 800	1 254 700	3 308 400	131 200	32 600	11 450 700			
Less: Revised approved estimates for salary and other personnel costs of the Commercial Management Service						833 200			
Revised approved estimates (1988-1989)						10 617 500	273 700	(1 089 700)	9 801 500 ^{b/}

^{a/} The amount of \$315,776, representing income for the "Africa in Crisis" stamp issue, was transferred to special accounts in accordance with General Assembly resolution 39/239 A.

^{b/} See General Assembly resolution 44/193 B of 21 December 1989.

STATEMENT III

UNITED NATIONS GENERAL FUND

Statement of assets and liabilities as at 31 December 1989

(United States dollars)

		1989	1987
Assets			
Cash		(1 415 343)	1 286 756
Assessed contributions unpaid	(schedule 3.1 and note 4)	461 063 337 ^{a/}	353 221 134
Accounts receivable	(note 5)	41 820 252	49 353 778
Due from other United Nations funds	(note 6)	21 748 454	8 325 987
Deferred charges	(notes 1 (j) and 7)	27 127 757	9 644 488
Total current assets		550 344 457	421 832 143
Special Account for assessed contributions unpaid pursuant to General Assembly resolution 3049 C (XXVII)		16 636 846	16 636 846
Total assets		566 981 303	438 468 989
Liabilities			
Accounts payable	(note 8)	29 043 995	21 338 991
Unliquidated obligations	(statement I)	63 899 218	48 431 776
Commitments for future years	(note 9)	16 259 457	3 198 485
Due to Tax Equalization Fund	(schedule 3.2)	3 304 226	-
Due to Working Capital Fund	(statement VI)	99 245 044	91 830 395
Due to United Nations Special Account	(statement VII)	71 211 645	39 887 935
Due to other United Nations funds	(note 6)	19 352 064	15 084 171
Deferred income	(note 10)	3 066 180	16 619 031
Total liabilities		305 381 829	236 390 784
Fund balance			
Amount retained pursuant to:			
General Assembly resolution 2947 A and B	(note 11)	3 937 960	3 937 960
General Assembly resolution 36/116 B	(note 11)	45 480 086	45 480 086
General Assembly resolution 40/241 B	(note 11)	10 531 982	10 531 982
General Assembly resolution 42/216 A at 1 January 1988	(note 11)	139 028 177	
Add: Savings in liquidating prior years' obligations	(note 11)	15 852 935	139 028 177
Total amount retained		214 831 140	198 978 205
Surplus available for credit to Member States	(statement II)	26 161 034	
Amount to be applied to 1990 funding		20 607 300 ^{b/}	3 100 000 ^{c/}
Total fund balance		261 599 474	202 078 205
Total liabilities and fund balance		566 981 303	438 468 989

^{a/} Recorded in accordance with financial regulations 5.4 and 5.6, irrespective of collectibility (see annexes I and II).

^{b/} To be credited to Member States in accordance with General Assembly resolution 44/202 C, representing:

Decrease in revised appropriation for the biennium 1988-1989	\$16 432 600
Increase in estimated income other than staff assessment for the biennium 1988-1989	4 174 700
	<u>\$20 607 300</u>

^{c/} Credited against Member States assessments in 1989 in accordance with General Assembly resolution 40/239 A.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 3.1

UNITED NATIONS GENERAL FUND

Assessed contributions unpaid as at 31 December 1989

MEMBER STATES	ASSESSED CONTRIBUTIONS UNPAID AS AT 1 JANUARY 1988	NET ASSESSED CONTRIBUTIONS FOR 1988 AND 1989	COLLECTIONS DURING 1988 AND 1989	UNPAID CONTRIBUTIONS AS AT 31 DECEMBER 1989		
				PRIOR YEARS	1988	TOTAL
AFGHANISTAN	-	147 121	147 121	-	-	-
ALBANIA	-	147 121	147 121	-	-	-
ALGERIA	-	2 134 390	2 134 390	-	-	-
ANGOLA	72 454	147 121	217 321	-	2 254	2 254
ANTIGUA AND BARBUDA	128 911	147 121	106 032	22 879	72 413	170 000
ARGENTINA	2 252 429	9 420 280	6 688 700	-	53 322	4 984 009
AUSTRALIA	-	23 749 588	23 749 588	-	-	-
AUSTRIA	-	10 886 894	10 886 894	-	-	-
BAHAMAS	-	221 828	221 828	-	-	-
BAHRAIN	-	294 240	294 240	-	-	-
BANGLADESH	111 848	219 533	331 381	-	-	-
BARBADOS	-	147 121	147 121	-	-	-
BELGIUM	-	17 285 476	17 285 476	-	-	-
BELIZE	-	147 121	147 121	-	-	-
BENIN	216 080	147 121	164 616	51 464	72 413	198 585
BHUTAN	-	147 121	147 121	-	-	-
BOLIVIA	72 454	147 121	140 000	-	4 867	79 575
BOTSWANA	-	147 121	147 121	-	-	-
BRAZIL	7 812 235	20 970 366	21 560 886	-	7 221 715	7 221 715
BRUNEI DARUSSALAM	-	588 482	588 482	-	-	-
BULGARIA	759 301	2 279 215	2 444 515	-	594 001	594 001
BURKINA FASO	156 335	147 121	179 312	-	49 436	124 144
BURUNDI	142 497	147 121	106 770	35 727	72 413	182 848
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	419 695	4 927 379	5 118 277	-	228 797	228 797
CAMEROON	-	147 121	72 413	-	-	74 708
CANADA	-	45 264 184	45 264 184	-	-	-
CAPE VERDE	72 454	147 121	144 867	-	-	74 708
CENTRAL AFRICAN REPUBLIC	197 139	147 121	202 171	-	67 381	142 089
CHAD	44 204	147 121	16 275	27 929	72 413	175 050
CHILE	507 176	1 104 547	1 211 723	-	400 000	400 000
CHINA	-	11 622 494	11 622 494	-	-	-
COLOMBIA	72 161	1 987 270	2 059 431	-	-	-
COMOROS	131 105	147 121	161 231	-	42 287	116 995
CONGO	132 696	147 121	162 977	-	42 132	116 840

SCHEDULE 3.1 (continued)

MEMBER STATES	ASSESSED CONTRIBUTIONS UNPAID AS AT 1 JANUARY 1988	NET ASSESSED CONTRIBUTIONS FOR 1988 AND 1989	COLLECTIONS DURING 1988 AND 1989	UNPAID CONTRIBUTIONS AS AT 31 DECEMBER 1989		
				PRIOR YEARS	1988	TOTAL
COSTA RICA	-	294 240	294 239	-	-	1
COTE D'IVOIRE	76 123	294 240	186 216	-	34 732	149 415
CUBA	872 144	1 324 080	1 230 000	-	293 859	672 365
CYPRUS	-	294 240	294 240	-	-	-
CZECHOSLOVAKIA	324 722	9 999 583	10 324 305	-	-	-
DEMOCRATIC KAMPUCHEA	195 293	147 121	145 500	49 793	72 413	196 914
DEMOCRATIC YEMEN	-	147 121	147 121	-	-	-
DENMARK	-	10 368 531	10 368 531	-	-	-
DJIBOUTI	72 454	147 121	144 867	-	-	74 708
DOMINICA	227 784	147 121	286 369	-	13 828	74 708
DOMINICAN REPUBLIC	651 666	441 361	433 600	218 066	217 238	88 536
ECUADOR	165 431	441 361	351 818	-	30 851	224 123
EGYPT	189 150	1 029 840	740 816	-	-	224 123
EL SALVADOR	192 687	147 121	157 087	35 600	72 413	478 174
EQUATORIAL GUINEA	171 908	147 121	129 357	42 551	72 413	74 708
ETHIOPIA	-	147 121	147 121	-	-	-
FIJI	-	147 121	147 121	-	-	-
FINLAND	-	7 430 717	7 430 717	-	-	-
FRANCE	4 357 157	92 819 085	97 176 242	-	-	-
GABON	-	441 361	441 361	-	-	-
GAMBIA	218 229	147 121	286 271	-	4 371	74 708
GERMAN DEMOCRATIC REPUBLIC	3 617 300	19 193 450	22 810 750	-	-	79 079
GERMANY, FEDERAL REPUBLIC OF	-	120 176 560	120 176 560	-	-	-
GHANA	-	147 121	147 121	-	-	-
GREECE	-	6 174 459	6 174 459	-	-	-
GRENADA	134 795	147 121	125 700	29 254	52 254	156 216
GUATEMALA	328 427	294 240	209 386	119 041	144 825	413 281
GUINEA	-	147 121	147 121	-	-	-
GUINEA-BISSAU	92 683	147 121	239 804	-	-	-
GUYANA	-	147 121	21 897	-	50 516	125 224
HAITI	-	147 121	72 413	-	-	74 708
HONDURAS	3 768	147 121	76 181	-	-	74 708
HUNGARY	1 219 574	3 161 936	3 265 657	-	-	1 115 853
ICELAND	-	441 361	441 361	-	-	-
INDIA	50 425	5 298 621	5 347 939	-	-	1 107
INDONESIA	135 013	2 134 390	2 269 403	-	-	-
IRAN (ISLAMIC REPUBLIC OF)	7 571 884	9 716 816	5 418 760	2 153 124	4 562 006	11 869 940
IRAQ	-	1 765 442	1 765 442	-	-	-
IRELAND	-	2 648 163	2 648 163	-	-	-
ISRAEL	3 122 529	3 161 936	3 105 456	17 073	1 593 082	3 179 009

SCHEDULE 3.1 (continued)

MEMBER STATES	ASSESSED CONTRIBUTIONS UNPAID AS AT 1 JANUARY 1988	NET ASSESSED CONTRIBUTIONS FOR 1988 AND 1989	COLLECTIONS DURING 1988 AND 1989	UNPAID CONTRIBUTIONS AS AT 31 DECEMBER 1989		
				PRIOR YEARS	1988	TOTAL
ITALY	-	57 252 707	57 252 707	-	-	-
JAMAICA	-	219 533	219 533	-	-	-
JAPAN	-	163 512 508	163 512 508	-	-	-
JORDAN	-	147 121	147 121	-	-	-
KENYA	476	147 121	-	476	72 413	147 597
KUWAIT	-	4 266 484	4 266 484	-	-	-
LAO PEOPLE'S DEMOCRATIC REPUBLIC	72 454	147 121	219 575	-	-	-
LEBANON	-	147 121	72 413	-	-	74 708
LESOTHO	-	147 121	147 121	-	-	-
LIBERIA	147 977	147 121	101 104	46 873	72 413	193 994
LIBYAN ARAB JAMAHIRIYA	941 898	3 974 540	2 042 764	-	781 867	2 873 674
LUXEMBOURG	-	810 307	810 307	-	-	-
MADAGASCAR	31 187	147 121	121 896	-	-	56 412
MALAWI	-	147 121	72 413	-	-	74 708
MALAYSIA	-	1 545 909	1 545 909	-	-	-
MALDIVES	72 454	147 121	144 867	-	-	74 708
MALI	57 460	147 121	31 446	26 014	72 413	173 135
MALTA	-	147 121	147 121	-	-	-
MAURITANIA	72 267	147 121	72 413	-	72 267	146 975
MAURITIUS	-	147 121	147 121	-	-	-
MEXICO	426 630	13 467 233	13 893 863	-	-	-
MONGOLIA	51 864	147 121	198 985	-	-	-
MOROCCO	-	660 895	660 895	-	-	-
MOZAMBIQUE	-	147 121	74 708	-	-	72 413
MYANMAR	-	147 121	147 121	-	-	-
NEPAL	-	147 121	147 121	-	-	-
NETHERLANDS	-	24 926 549	24 926 549	-	-	-
NEW ZEALAND	-	3 530 885	3 530 885	-	-	-
NICARAGUA	226 663	147 121	144 500	82 163	72 413	229 284
NIGER	142 497	147 121	142 497	-	72 413	147 121
NIGERIA	50 855	2 869 992	2 015 571	-	-	905 276
NORWAY	-	8 019 197	8 019 197	-	-	-
OHAN	36 227	294 240	330 467	-	-	-
PAKISTAN	-	882 719	880 233	-	-	2 486
PANAMA	228 969	294 240	88 071	140 898	144 825	435 138
PAPUA NEW GUINEA	-	147 121	72 413	-	-	74 708
PARAGUAY	214 948	368 948	287 361	-	72 412	296 535
PERU	1 007 146	955 132	517 000	490 146	506 889	1 445 278
PHILIPPINES	161 897	1 396 493	1 387 991	-	-	170 399
POLAND	5 609 853	8 818 033	14 427 886	-	-	-

SCHEDULE 3.1 (continued)

UNPAID CONTRIBUTIONS AS AT 31 DECEMBER 1989

MEMBER STATES	ASSESSED CONTRIBUTIONS UNPAID AS AT 1 JANUARY 1988	NET ASSESSED CONTRIBUTIONS FOR 1988 AND 1989	COLLECTIONS DURING 1988 AND 1989	PRIOR YEARS			TOTAL
				1988	1989		
PORTUGAL	-	2 648 163	2 648 163	-	-	-	-
QATAR	154 906	663 189	631 326	-	186 769	186 769	186 769
ROMANIA	3 998 102	2 795 284	2 759 600	1 238 502	1 375 844	1 419 440	4 033 786
RWANDA	-	147 121	147 121	-	-	-	-
SAINT KITTS AND NEVIS	122 497	147 121	212 497	-	57 121	57 121	57 121
SAINT LUCIA	227 921	147 121	336 541	-	38 501	38 501	38 501
SAINT VINCENT AND THE GRENADINES	36 227	147 121	108 640	-	74 708	74 708	74 708
SAMOA	-	147 121	131 940	-	15 181	15 181	15 181
SAO TOME AND PRINCIPE	188 328	147 121	103 100	65 228	74 708	74 708	232 349
SAUDI ARABIA	-	14 644 197	14 644 197	-	-	-	-
SENEGAL	64 125	147 121	129 083	-	74 708	74 708	82 163
SEYCHELLES	-	147 121	147 121	-	-	-	-
SIERRA LEONE	205 768	147 121	165 587	40 181	74 708	74 708	187 302
SINGAPORE	-	1 545 909	1 545 909	-	-	-	-
SOLOMON ISLANDS	-	147 121	72 413	-	74 708	74 708	74 708
SOMALIA	-	147 121	141 340	-	5 781	5 781	5 781
SOUTH AFRICA	30 754 378	6 547 995	-	30 754 378	3 186 163	3 361 832	37 302 373
SPAIN	-	29 267 742	29 267 742	-	-	-	-
SRI LANKA	-	147 121	72 413	-	74 708	74 708	74 708
SUDAN	887	147 121	73 300	-	74 708	74 708	74 708
SURINAME	-	147 121	114 708	-	32 413	32 413	32 413
SWAZILAND	-	147 121	147 121	-	-	-	-
SWEDEN	-	18 091 196	18 091 196	-	-	-	-
SYRIAN ARAB REPUBLIC	463 917	588 481	1 052 398	-	-	-	-
THAILAND	-	1 398 788	1 398 788	-	-	-	-
TOGO	64 942	147 121	140 767	-	71 296	71 296	71 296
TRINIDAD AND TOBAGO	157 132	663 189	820 321	-	-	-	-
TUNISIA	63 000	441 361	479 253	-	25 108	25 108	25 108
TURKEY	55 007	4 862 629	4 917 636	-	-	-	-
UGANDA	-	147 121	-	-	74 708	74 708	147 121
UKRAINIAN SOVIET SOCIALIST REPUBLIC	2 453 034	18 607 264	20 175 162	-	885 136	885 136	885 136
UNION OF SOVIET SOCIALIST REPUBLICS	10 544 762	148 493 760	156 398 043	-	2 640 479	2 640 479	2 640 479
UNITED ARAB EMIRATES	1 304 166	2 722 871	2 607 597	-	1 419 440	1 419 440	1 419 440
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	-	71 500 421	71 500 421	-	-	-	-
UNITED REPUBLIC OF TANZANIA	72 454	149 326	147 072	-	74 708	74 708	74 708

SCHEDULE 3.1 (concluded)

MEMBER STATES	ASSESSED CONTRIBUTIONS UNPAID AS AT 1 JANUARY 1988	NET ASSESSED CONTRIBUTIONS FOR 1988 AND 1989	COLLECTIONS DURING 1988 AND 1989	UNPAID CONTRIBUTIONS AS AT 31 DECEMBER 1989		
				PRIOR YEARS	1988	1989
UNITED STATES OF AMERICA	252 837 616	431 196 125	318 902 273	-	148 844 843	216 286 625
URUGUAY	-	588 482	289 651	-	-	365 131 468
VANUATU	4 229	147 121	151 350	-	-	298 831
VENEZUELA	-	8 603 090	8 603 090	-	-	-
VIET NAM	236 733	147 121	309 146	-	-	-
YEMEN	-	147 121	144 926	-	-	74 708
YUGOSLAVIA	2 361 961	6 767 527	4 155 202	-	1 537 747	2 195
ZAIRE	-	147 121	147 121	-	-	3 436 539
ZAMBIA	-	147 121	146 621	-	-	4 974 286
ZIMBABWE	3 000	295 087	298 087	-	-	500
GRAND TOTAL	353 221 134	1 534 631 995 ^{a/}	1 426 789 792	35 707 360	164 873 494	260 482 483
						461 063 337

^{a/} The net assessments on Member States for the biennium 1988-1989 as per ST/ADM/SER.B/294 and 305 are as follows:

YEAR	GROSS ASSESSMENT	LESS CREDIT FROM STAPP ASSESSMENT	NET ASSESSMENT
1988	859 638 000	101 610 574	758 027 426
1989	865 146 500	88 541 931	776 604 569
TOTAL:	1 724 784 500	190 152 505	1 534 631 995

(NOTE 4)

SCHEDULE 3.2

UNITED NATIONS GENERAL FUND - TAX EQUALIZATION FUND

I. Statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989

(United States dollars)

	United States of America	Other Member States	Total
	1989	1989	1987
<u>Income</u>			
Actual staff assessment for the biennium 1988-1989:			
United Nations regular budget	65 215 664	195 646 996	260 862 660 a/
United Nations Disengagement Observer Force	441 700	1 011 022	1 452 722
United Nations Interim Force in Lebanon	1 136 357	2 605 239	3 741 596
United Nations Iran-Iraq Military Observer Group	493 878	1 119 589	1 613 467
United Nations Angola Verification Mission	55 961	125 978	181 939
United Nations Transition Assistance Group	1 484 929	3 342 851	4 827 780
Credits received from other Member States for tax reimbursements made in 1986-1987	-	34 287	34 287
Total income	68 828 489	203 885 962	272 714 451

Expenditure

Refunds made to staff members subject to United States of America income tax for the 1987 and 1988 taxable years during the biennium 1988-1989:

Federal income tax	38 690 035	-	38 690 035	41 055 003
State income tax	12 113 264	-	12 113 264	13 134 835
City income tax	3 655 303	-	3 655 303	3 830 427
Social Security tax	5 308 681	-	5 308 681	4 778 497
Refunds pertaining to prior years	246 178	-	246 178	101 525
Refunds to staff members subject to the income tax of States other than the United States of America	-	58 294 b/	58 294	34 287
Excess of actual staff assessment credited over staff assessment included in the UNIFIL and UNEF/UNDOF assessed contributions	-	-	-	1 172 000

SCHEDULE 3.2 (continued)

	United States of America	Other Member States	Total
		1989	1987
Credits given to Other Member States based on the estimate approved by resolutions 42/226 and 43/218 for staff assessment income for the years 1988 and 1989	-	190 186 790	200 031 081
Credits given to Other Member States related to:			
United Nations Disengagement Observer Force	-	1 011 147	1 075 824
United Nations Interim Force in Lebanon	-	2 765 923	3 658 949
United Nations Iran-Iraq Military Observer Group	-	1 152 804	-
United Nations Angola Verification Mission	-	159 941	-
United Nations Transition Assistance Group	-	6 606 354	-
United Nations Observer Group in Central America	-	415 622	-
Total expenditure	60 013 461	202 356 875	268 872 428
Excess of income over expenditure	8 815 028	10 344 115	(11 950 844)

SCHEDULE 3.2 (concluded)

UNITED NATIONS GENERAL FUND - TAX EQUALIZATION FUND

II. Statement of assets and liabilities as at 31 December 1989

(United States dollars)

	United States of America	Other Member States	Total
	1989	1987	
Assets			
Deferred charges:			
Advances for estimated taxes for the year 1989	26 838 174	20 900	26 859 074
Advances outstanding for prior years	1 240 907 ^{c/}	-	1 240 907
Due from United Nations General Fund (statement III)	11 513 670	(8 209 444)	3 304 226
Total assets	39 592 751	(8 188 544)	31 404 207
			28 451 398
Liabilities			
Due to the United Nations Working Capital Fund (statement VI)	-	-	-
Total liabilities	-	-	-
			7 391 306
			7 391 306
Fund balance			
Balance available as at 1 January 1988	30 777 723	(9 717 631)	21 060 092
Add: Excess of income over expenditure	8 815 028	1 529 087	10 344 115
Net adjustment of actual over estimated staff assessment	-	-	-
			2 677 863
Balance available as at 31 December 1989	39 592 751	(8 188 544)	31 404 207
			21 060 092
Total liabilities and fund balance	39 592 751	(8 188 544)	31 404 207
			28 451 398

^{a/} The actual revenue from staff assessment for the biennium 1988-1989 ended 31 December 1989 under the United Nations regular budget amounted to \$256,482,205. In addition, staff assessment credits derived from prior year salary adjustments \$84,771 and those derived from revenue-producing activities \$4,295,684 increased the amount to \$260,862,660.

^{b/} The amount of \$58,294 will be charged against the credit of the following Member States for 1990: Turkey \$11,441; and for 1991: Canada \$46,317, Turkey \$536.

^{c/} Comprises outstanding advances of \$594,767 for 1988; \$365,002 for 1987; \$280,408 for 1986 and \$730 for 1985.

STATEMENT IV

UNITED NATIONS CAPITAL ASSETS FUND

Statement of assets and liabilities as at 31 December 1989 a/
(United States dollars)

		<u>1989</u>	<u>1987</u>
<u>Assets</u>			
<u>Capital assets:</u>			
Land and buildings	(note 12)	262 992 258	231 262 845
<u>Less:</u> Cost of building razed in 1960		<u>1 650 285</u>	<u>1 650 285</u>
Total assets		<u>261 341 973</u>	<u>229 612 560</u>
<u>Liabilities</u>			
Due to United Nations General Fund	(note 6)	<u>4 410 567</u>	<u>-</u>
Total liabilities		<u>4 410 567</u>	<u>-</u>
<u>Fund balance</u>			
Donated funds		20 377 593	20 377 593
Regular budget appropriations		<u>236 553 813</u>	<u>209 234 967</u>
Total fund balance		<u>256 931 406</u>	<u>229 612 560</u>
Total liabilities and fund balance		<u>261 341 973</u>	<u>229 612 560</u>

a/ See note 1 (1).

The accompanying notes are an integral part of the financial statements.

STATEMENT V

PROJECTS OF A MULTI-YEAR NATURE: UNITED NATIONS CONSTRUCTION-IN-PROGRESS FUND AND
INTEGRATED MANAGEMENT INFORMATION SYSTEM FUND

Statement of assets and liabilities as at 31 December 1989 a/

(United States dollars)

	Construction-in-Progress Fund				Integrated Management Information System Fund United Nations Headquarters	Total	
	ECA	ECLAC	ESCAP	UNEP		1989	1987
Assets							
Cash	-	-	184 138	-	-	18 859 685	24 355 115
Accounts receivable	-	-	5 905 781	-	-	6 057 101	-
Due from General Fund (note 6)	-	-	-	-	5 165 082	5 165 082	-
Due to/from Construction Fund	1 330 445	-	11 714 683	-	-	-	-
Construction-in-Progress Fund	1 895 666	-	5 259 196	-	-	7 154 862	29 342 899
Integrated Management Information System expenditures to date	-	-	-	-	246 396	246 396	-
Total assets	3 226 111	-	23 063 798	-	5 411 478	37 483 126	53 698 014
Liabilities							
Accounts payable	-	-	256 654	-	-	256 654	11 969
Unliquidated obligations	106 111	-	26 930	-	5 278	138 319	102 589
Due to General Fund (note 6)	-	-	-	-	-	2 354 872	-
Total liabilities	106 111	-	283 584	-	5 278	2 749 845	114 558
Fund balance							
Balance available 1 January 1988	3 120 000	258 800	22 698 000	27 506 656	-	53 583 456	35 009 989
Add: Allotment for the period	-	-	-	-	5 406 200	5 406 200	18 571 900
Miscellaneous income - net	-	-	82 214	1 534	-	3 510 615	1 567
Net transfer to Capital	-	-	-	-	-	(27 318 859)	-
Assets Fund	-	(258 800)	-	(27 060 059)	-	(448 131)	-
Net transfer to General Fund	-	-	-	(448 131)	-	-	-
Balance available 31 December 1989	3 120 000	-	22 780 214	-	5 406 200	34 733 281	53 583 456
Total liabilities and fund balance	3 226 111	-	23 063 798	-	5 411 478	37 483 126	53 698 014

a/ See note 1 (m).

The accompanying notes are an integral part of the financial statements.

STATEMENT VI

UNITED NATIONS WORKING CAPITAL FUND

Statement of assets and principal of Fund as at 31 December 1989

(United States dollars)

	<u>1989</u>	<u>1987</u>
<u>Assets</u>		
Current assets:		
Assessed contributions unpaid a/	280 000	280 000
Advances to finance miscellaneous self-liquidating purchases and activities (schedule 6.1)	474 956	498 299
Total current assets	754 956	778 299
Advances to the Tax Equalization Fund (schedule 3.2)	-	7 391 306
Advances to United Nations General Fund (statement III)	99 245 044	91 830 395
Total assets	100 000 000	100 000 000
<u>Principal of Fund</u>	100 000 000	100 000 000
Total of Fund	100 000 000	100 000 000

a/ Comprises balance due from South Africa, \$280,000.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 6.1

UNITED NATIONS WORKING CAPITAL FUND

Advances to finance miscellaneous self-liquidating purchases and activities
for the biennium 1988-1989 ended 31 December 1989

(United States dollars)

	<u>Allotments</u>	<u>Balance</u>	<u>Advances</u>	<u>Repayments</u>	<u>Balance</u>
	<u>issued</u>	<u>1 January 1988</u>			<u>31 December 1989</u>
With prior concurrence of the Advisory Committee on Administrative and Budgetary Questions					
Operating capital:					
Gift Centre	180 000	180 000	-	67 392	112 608
Souvenir Shop	350 000	350 000	12 348	-	362 348
Total miscellaneous self-liquidating purchases and activities	530 000	530 000	12 348	67 392	474 956 ^{a/}

^{a/} Represents physical inventory at cost as at 31 December 1989.

STATEMENT VII
UNITED NATIONS SPECIAL ACCOUNT
Statement of assets and liabilities as at 31 December 1989
(United States dollars)

	<u>1989</u>	<u>1987</u>
<u>Assets</u>		
Current assets:		
Cash (schedule 7.2)	48 607 978	65 007 185
Accrued interest receivable	62 416	339 084
Total current assets	48 670 394	65 346 269
Due from United Nations		
General Fund (statement III)	71 211 645	39 887 935
Advances to the Special Account of the United Nations		
Emergency Force (1956) (statement IX)	2 214 873	2 214 873
Advances to the <u>Ad Hoc</u> Account for the United Nations		
Operation in the Congo (statement XIII)	1 396 526	1 396 526
Total assets	123 493 438	108 845 603
<u>Principal of Fund:</u>		
Voluntary contributions received from Member States (schedule 7.1)	48 727 592	52 627 592
Less: Amount appropriated for the United Nations Emergency Force, pursuant to General Assembly resolution 2115 II (XX)	3 911 000	3 911 000
Total principal of Fund	44 816 592	48 716 592
<u>Income</u>		
Public contributions	73 867	73 867
Other income	811 043	653 155
Interest earned on deposits: a/		
Through 31 December 1987	59 401 989	47 426 265
During current biennium	18 389 947	11 975 724
Total income	78 676 846	60 129 011
Total principal of Fund and income	123 493 438	108 845 603

a/ Excludes interest earned with effect from 1 January 1978 in respect of \$10.0 million contribution received pursuant to General Assembly resolution 3049 A (XXVII).

The accompanying notes are an integral part of the financial statements.

SCHEDULE 7.1

UNITED NATIONS SPECIAL ACCOUNT

Voluntary contributions as at 31 December 1989 a/

(United States dollars)

Member States voluntary contributions:

	<u>1989</u>	<u>1987</u>
Bulgaria	150 000	150 000
Canada	3 871 769	3 871 769
China	5 000 000	5 000 000
Denmark	987 766	987 766
Egypt	50 000	50 000
Finland	507 865	507 865
France	-	3 900 000 b/
Ghana	20 000	20 000
Greece	50 000	50 000
Iceland	80 000	80 000
Italy	1 499 755	1 499 755
Jamaica	10 000	10 000
Japan	12 500 000 c/	12 500 000 c/
Kuwait	250 000	250 000
Liberia	8 000	8 000
Mali	4 990	4 990
Malta	9 000	9 000
Nigeria	20 000	20 000
Norway	678 136	678 136
Saudi Arabia	250 000	250 000
Sweden	2 000 000	2 000 000
Togo	14 368	14 368
Tunisia	5 000	5 000
Uganda	19 000	19 000
Union of Soviet Socialist Republics	10 000 000	10 000 000
United Arab Emirates	1 000 000	1 000 000
United Kingdom of Great Britain and Northern Ireland	9 527 943	9 527 943
Yugoslavia	100 000	100 000
Zaire	100 000	100 000
Zambia	14 000	14 000
Total contributions	<u>48 727 592</u>	<u>52 627 592</u>

(Footnotes on following page)

(Footnotes to schedule 7.1)

a/ Amounts received pursuant to General Assembly resolutions 2053 A (XX) and 3049 A (XXVII) and in response to the appeal of the Secretary-General in 1986 (reference para. 19 of A/40/1102). The contributions shown were received pursuant to General Assembly resolution 2053 A (XX) except those from China, Saudi Arabia and the United Arab Emirates which were contributed under resolution 2053 A (XX) and 3049 A (XXVII). Bulgaria, Togo and the Union of Soviet Socialist Republics contributed in response to the 1986 appeal of the Secretary-General.

b/ Amount applied to the assessed contribution of the United Nations regular budget.

c/ Includes \$10.0 million which was received pursuant to General Assembly resolution 3049 A (XXVII) with the expectation of inducing other Member States to make voluntary contributions.

SCHEDULE 7.2

UNITED NATIONS SPECIAL ACCOUNT

Schedule of interest-bearing bank deposits as at 31 December 1989

(United States dollars)

Udruzena Beogradska Banka, New York 9.1250 per cent due 2 January 1990	28 600 000
Bank of Tokyo Trust Co., Nassau 8.6875 per cent due 4 January 1990	10 000 000
Udruzena Beogradska Banka, New York 8.6250 per cent due 2 January 1990	5 000 000
Korea Exchange Bank, New York 8.6250 per cent due 2 January 1990	5 000 000
Bank of Tokyo Trust Co., New York Savings Account	<u>7 978</u>
Total	<u>48 607 978</u>

STATEMENT VIII

SPECIAL ACCOUNT FOR THE SALE OF UNITED NATIONS BONDS

Statement of assets and liabilities as at 31 December 1989

(United States dollars)

		<u>1989</u>	<u>1987</u>
<u>Assets</u>			
Advances to the <u>Ad Hoc</u> Account for the United Nations Operation in the Congo	(statement XIII)	35 931 462	35 931 462
Advances to the Special Account of the United Nations Emergency Force (1956)	(statement IX)	8 116 562	8 116 562
Total assets		<u>44 048 024</u>	<u>44 048 024</u>
<u>Liabilities</u>			
Total bonds sold		169 905 678	169 905 678
<u>Less:</u> Amortized to 31 December 1989		166 652 996	163 218 347
Net gain on exchange		3 252 682	3 252 682
Total		169 905 678	166 471 029
United Nations bonds outstanding		-	3 434 649
<u>Fund balance</u>			
Appropriations		166 652 996	163 218 347
Net gain on exchange		3 252 682	3 252 682
Interest earned on investments through 31 December 1965		3 188 418	3 188 418
		<u>173 094 096</u>	<u>169 659 447</u>
<u>Less:</u>			
Unassessed authorizations for the period 1 July 1962 to 30 June 1963:			
<u>Ad Hoc</u> Account for the United Nations Operation in the Congo			
Authorized expenses	110 725 800		
<u>Less:</u> Staff assessment income	<u>754 320</u>	109 971 480	109 971 480
Special Account of the United Nations Emergency Force (1956)			
Authorized expenses	19 206 880		
<u>Less:</u> Staff assessment income	<u>132 288</u>	19 074 592	19 074 592
Total		<u>129 046 072</u>	<u>129 046 072</u>
Total Fund balance		<u>44 048 024</u>	<u>40 613 375</u>
Total liabilities and Fund balance		<u>44 048 024</u>	<u>44 048 024</u>

The accompanying notes are an integral part of the financial statements.

STATEMENT IX

SPECIAL ACCOUNT OF THE UNITED NATIONS EMERGENCY FORCE (1956)

1. Statement of cumulative income and expenditure for the period 5 November 1956 to 31 December 1989

(United States dollars)			
	1956 through 1987	For the biennium 1988-1989 ended 31 December 1989	Total
<u>Income a/</u>			
Contributions from Member States			
Assessed contributions received	118 110 035	-	118 110 035
Assessed contributions unpaid	42 990 814	-	42 990 814
Total	161 100 849	-	161 100 849
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)			
Voluntary contributions	5 274 570	-	5 274 570
Proceeds from sale of United Nations Bonds	28 086 176	-	28 086 176
Appropriated from United Nations Special Account	19 206 880	-	19 206 880
Miscellaneous, savings in liquidating obligations and adjustments	3 911 000	-	3 911 000
Total income	3 545 672	-	3 545 672
	221 125 147	-	221 125 147
<u>Less: Expenditure</u>			
Personnel services	57 116 064	-	57 116 064
Equipment, supplies and other	136 661 763	(767 439) b/	157 133 073
Total expenditure	193 777 827	(767 439)	214 249 137
Excess of income over expenditure a/	6 108 571	767 439	6 876 010

1956 through 1987	
Disbursement	Unpaid
57 116 064	-
136 661 763	21 238 749
193 777 827	21 238 749

STATEMENT IX (concluded)

II. Statement of assets and liabilities as at 31 December 1989

(United States dollars)

	1989	1987
Assets		
Assessed contributions unpaid <u>a/</u>		
Special account for unpaid assessed contributions	42 990 814	42 990 814
pursuant to General Assembly resolution 3049 C (XXVII)	5 274 570	5 274 570
Excess of authorized expenditures over assessments and applied contributions:		
For second half 1963	876 351	876 351
For 1964	31 186	31 186
Accounts receivable <u>c/</u>	49 172 921	49 172 921
Total assets	20 471 310	21 238 749
Liabilities		
Accounts payable to Member States		
Members' credits for staff assessment income estimated to be not required to meet the cost of income tax refunds (non-United States of America share)	465 138	465 138
Special Account for voluntary contributions received in order to finance unassessed appropriations - balance reverted to the credit of contributing Member States:		
For second half 1963	108 587	108 587
For 1964	505 441	505 441
Assessed on economically developed countries in order to meet reserve requirements <u>d/</u>		
Due to United Nations Special Account	614 028	614 028
Due to United Nations Bond Account		
(statement VII)	10 415 000	10 415 000
(statement VIII)	2 214 873	2 214 873
	8 116 562	8 116 562
Total liabilities	42 296 911	43 064 350
Fund Balance		
Balance as at 1 January 1988	6 108 571	9 756 378
Add: Excess of income over expenditure for the period 1 January 1988 to 31 December 1989 (see above)	767 439	(3 647 807)
Balance as at 31 December 1989 <u>a/</u>	6 876 010	6 108 571
Total liabilities and fund balance	49 172 921	49 172 921

a/ Includes assessed contributions unpaid irrespective of collectibility.b/ Represents gain on exchange from revaluation of accounts payable expressed in local currency.c/ Claims totalling \$2,686,635, which were lodged by the United Nations against certain Governments for losses of supplies and equipment sustained by the United Nations Emergency Force as a result of the June 1967 hostilities, have not been reflected in this statement as they are subject to adjustments for reasonable depreciation in the value of certain items.d/ For 1965, \$3,550,000 pursuant to General Assembly resolution 2115 (XX), section II; for 1966, \$3,550,000 pursuant to resolution 2115 (XX), section III and for 1967, \$3,315,000 pursuant to resolution 2194 B (XXI).

The accompanying notes are an integral part of the financial statements.

SCHEDULE 9.1

SPECIAL ACCOUNT OF THE UNITED NATIONS EMERGENCY FORCE (1956)

Schedule of assessed contributions unpaid as at 31 December 1989

(United States dollars)

<u>MEMBER STATES</u>	<u>UNPAID AS AT</u> <u>1 JANUARY 1988</u>	<u>COLLECTIONS</u> <u>DURING 1988-1989</u>	<u>UNPAID AS AT</u> <u>31 DECEMBER 1989</u>
A. REMAINING ARREARS			
AFGHANISTAN	29 499	-	29 499
ALGERIA	8 932	-	8 932
BENIN	5 530	-	5 530
BOLIVIA	41 905	-	41 905
CAMEROON	1 689	-	1 689
CENTRAL AFRICAN REPUBLIC	2 256	-	2 256
CHAD	8 385	-	8 385
CHILE	165 903	-	165 903
CONGO	9 249	-	9 249
COTE D'IVOIRE	1 689	-	1 689
DEMOCRATIC KAMPUCHEA	1 689	-	1 689
DOMINICAN REPUBLIC	22 898	-	22 898
ECUADOR	10 129	-	10 129
EL SALVADOR	7 411	-	7 411
GUINEA	19 410	-	19 410
HAITI	25 661	-	25 661
IRAQ	100 407	-	100 407
LEBANON	19 850	-	19 850
LIBYAN ARAB JAMAHIRIYA	1 689	-	1 689
MALI	5 469	-	5 469
MEXICO	679 491	-	679 491
NIGER	1 906	-	1 906
PANAMA	15 648	-	15 648
PARAGUAY	31 661	-	31 661
PERU	77 441	-	77 441
PHILIPPINES	15 632	-	15 632
SENEGAL	9 814	-	9 814
SIERRA LEONE	2 469	-	2 469
SOMALIA	11 191	-	11 191
SOUTH AFRICA	15 485	-	15 485
THAILAND	9 026	-	9 026
UGANDA	9 589	-	9 589
URUGUAY	54 388	-	54 388
VENEZUELA	32 298	-	32 298
YUGOSLAVIA	7 598	-	7 598
SUBTOTAL	1 463 287	-	1 463 287

SCHEDULE 9.1 (continued)

<u>MEMBER STATES</u>	<u>UNPAID AS AT 1 JANUARY 1988</u>	<u>COLLECTIONS DURING 1988-1989</u>	<u>UNPAID AS AT 31 DECEMBER 1989</u>
B. OTHER MEMBERS THAT HAVE MADE NO PAYMENTS			
BURKINA FASO	19 936	-	19 936
BURUNDI	11 278	-	11 278
EGYPT	351 946	-	351 946
RWANDA	11 278	-	11 278
SPAIN	1 089 981	-	1 089 981
SUDAN	89 332	-	89 332
SYRIAN ARAB REPUBLIC	46 654	-	46 654
TOGO	16 174	-	16 174
YEMEN	<u>45 299</u>	<u>-</u>	<u>45 299</u>
SUBTOTAL	<u>1 681 878</u>	<u>-</u>	<u>1 681 878</u>
C. OTHER STATES WITH UNPAID BALANCES REPRESENTING ADDITIONAL 25 PER CENT ASSESSMENT FOR RESERVE REQUIREMENT			
BELGIUM	144 583	-	144 583
FRANCE	765 655	-	765 655
SOUTH AFRICA	<u>65 377</u>	<u>-</u>	<u>65 377</u>
SUBTOTAL	<u>975 615</u>	<u>-</u>	<u>975 615</u>
D. OTHER MEMBERS WITH UNPAID BALANCES REPRESENTING DIFFERENCE BETWEEN ASSESSMENT AND CONTRIBUTION CALCULATED ON REVISED COST ESTIMATED FOR 1967 (GENERAL ASSEMBLY RESOLUTION 2304 (XXII))			
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	<u>283 299</u>	<u>-</u>	<u>283 299</u>
SUBTOTAL	<u>283 299</u>	<u>-</u>	<u>283 299</u>

SCHEDULE 9.1 (concluded)

<u>MEMBER STATES</u>	<u>UNPAID AS AT</u> <u>1 JANUARY 1988</u>	<u>COLLECTIONS</u> <u>DURING 1988-1989</u>	<u>UNPAID AS AT</u> <u>31 DECEMBER 1989</u>
E. MEMBERS THAT HAVE INDICATED THEY WILL NOT CONTRIBUTE			
ALBANIA	45 299	-	45 299
BULGARIA	181 155	-	181 155
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	911 964	-	911 964
CUBA	249 811	-	249 811
CZECHOSLOVAKIA	1 814 845	-	1 814 845
HUNGARY	898 298	-	898 298
JORDAN	45 299	-	45 299
MONGOLIA	12 387	-	12 387
POLAND	2 528 364	-	2 528 364
ROMANIA	682 212	-	682 212
SAUDI ARABIA	74 890	-	74 890
UKRAINIAN SOVIET SOCIALIST REPUBLIC	3 476 580	-	3 476 580
UNION OF SOVIET SOCIALIST REPUBLICS	<u>27 665 631</u>	<u>-</u>	<u>27 665 631</u>
SUBTOTAL	<u>38 586 735</u>	<u>-</u>	<u>38 586 735</u>
GRAND TOTAL	<u><u>42 990 814</u></u>	<u><u>-</u></u>	<u><u>42 990 814</u></u>

STATEMENT X

UNITED NATIONS EMERGENCY FORCE (1973) AND UNITED NATIONS DISENGAGEMENT OBSERVER FORCE a/

I. Statement of cumulative income and expenditure for the period
1 December 1987 to 31 May 1990 as at 31 December 1989

(United States dollars)

	UNDOF 1 December 1987 to 30 November 1988	UNDOF 1 December 1988 to 30 November 1989	UNDOF 1 December 1989 to 31 May 1990	Total
<u>Income b/</u>				
General Assembly appropriation	35 328 000	36 228 000	20 208 000	91 764 000
Interest income	2 011 031	1 758 239	8 600	3 777 870
Miscellaneous income	13 675	23 879	471	38 025
Total income	37 352 706	38 010 118	20 217 071	95 579 895
<u>Less: Expenditure (schedules 10.1, 10.2 and 10.3)</u>	35 235 595	36 228 000	10 474 465	81 938 060
<u>Excess of income over expenditure b/</u>	2 117 111	1 782 118	9 742 606	13 641 835

II. Combined statement of assets and liabilities as at 31 December 1989

(United States dollars)

	1989	1987
<u>Assets</u>		
Cash	40 360 590	24 008 417
Assessed contributions unpaid b/ c/		
Special account for unpaid assessed contributions	(schedule 10.4)	
pursuant to General Assembly resolution 36/116 A	33 770 655	50 835 877
Accounts receivable	35 987 110	35 987 110
Deferred charges	788 050	786 957
Due from United Nations General Fund	52 740	-
	820 702	475 120
Total assets	111 779 847	112 093 481
<u>Liabilities</u>		
Accounts payable to Member States	21 493 109	23 653 280
Accounts payable - other d/	2 175 186	1 272 226
Unliquidated obligations for the period		
1 December 1987 to 30 November 1988	(schedule 10.1)	-
Unliquidated obligations for the period		
1 December 1988 to 30 November 1989	(schedule 10.2)	-
Unliquidated obligations for the period		
1 December 1989 to 31 May 1990	(schedule 10.3)	-
Unliquidated obligations for prior periods	8 179 683	-
	2 130 976	12 667 356
Total liabilities	39 609 467	37 592 862
<u>Fund balance</u>		
Balance as at 1 January 1988	74 500 619	61 828 668
<u>Less: Reversal of excess of income over expenditure for UNDOF for the</u>		
<u>period 1 December 1987 to 31 May 1988 as at 31 December 1987</u>	16 114 959	7 188 164
	58 385 660	54 640 504
<u>Add: Excess of income over expenditure for UNDOF for the period</u>		
<u>1 December 1987 to 30 November 1988 as at 31 December 1989</u>		
<u>held in a suspense account comprising \$2,024,706 pursuant</u>		
<u>to General Assembly resolution 44/187 and \$92,405 to be</u>		
<u>authorized by a future General Assembly resolution</u>	2 117 111	1 884 707
Total held in suspense account e/	60 502 771	56 525 211
<u>Add: Savings arising from liquidation of obligations for prior periods</u>	142 885	-
Excess of income over expenditure for UNDOF for the period		
1 December 1988 to 31 May 1990 as at 31 December 1989	11 524 724	17 975 408
Balance as at 31 December 1989 b/	72 170 380	74 500 619
Total liabilities and fund balance	111 779 847	112 093 481

a/ See note 1 (r).

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ See annexes I and II.

d/ Includes amount held-in-trust for UNEF (1973) Service Institute reserve account totalling \$1,333,790.

e/ Held in a suspense account in accordance with General Assembly resolutions 33/13 E, 34/7 D, 35/45 B, 36/66 B, 37/38 B, 38/35 B, 39/25 B, 40/59 B, 41/44 B, 42/70 B, 43/228 and 44/187 pending a further decision by the General Assembly.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 10.1

UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Schedule of expenditure for the period 1 December 1987 to 30 November 1988 as at 31 December 1989

(United States dollars)

	<u>Allotments</u>	<u>Disbursements</u>	<u>Unliquidated obligations</u>	<u>Total</u>
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	626 900	626 879	-	626 879
Salaries and related cost of staff	5 442 600	5 409 037	10 000	5 419 037
Travel and subsistence of military personnel	50 500	50 475	-	50 475
Rations	2 227 200	2 210 612	16 603	2 227 215
Rental, maintenance and construction of premises	2 068 900	2 040 401	-	2 040 401
Rental of aircraft	-	-	-	-
Communications	20 500	21 519	-	21 519
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	470 600	450 977	-	450 977
Purchase of other equipment	1 011 400	877 153	98 094	975 247
Maintenance and operation of motor transport	2 789 400	2 443 910	328 541	2 772 451
Supplies and services	1 490 500	1 501 483	32 345	1 533 828
Freight, cartage and express	111 400	111 209	-	111 209
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	485 000	220 517	264 483	485 000
ROTATION OF CONTINGENTS	1 033 100	802 719	218 552	1 021 271
DEATH AND DISABILITY AWARDS	342 000	-	342 000	342 000
WELFARE	236 000	236 040	-	236 040
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	15 804 600	15 804 636	-	15 804 636
Usage factor for personal clothing, gear and equipment	1 117 400	1 117 410	-	1 117 410
TOTAL	35 328 000	33 924 977	1 310 618	35 235 595

SCHEDULE 10.2

UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Schedule of expenditure for the period 1 December 1988 to 30 November 1989 as at 31 December 1989

(United States dollars)

LOCAL AREA AND BACKSTOPPING COSTS	Allotments	Disbursements	Unliquidated obligations	Total
United Nations daily allowance to troops	608 000	607 575	351	607 926
Salaries and related cost of staff	6 142 000	5 592 208	538 326	6 130 534
Travel and subsistence of military personnel	42 500	39 057	3 395	42 452
Rations	2 008 000	1 675 347	332 623	2 007 970
Rental, maintenance and construction of premises	1 996 000	1 665 570	330 447	1 996 017
Rental of aircraft	-	-	-	-
Communications	17 200	15 638	4 989	20 627
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	906 900	262 228	644 654	906 882
Purchase of other equipment	831 000	454 027	360 971	814 998
Maintenance and operation of motor transport	3 018 000	2 138 742	877 185	3 015 927
Supplies and services	1 692 200	1 404 702	298 507	1 703 209
Freight, cartage and express	160 000	153 595	21 804	175 399
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	300 000	3 418	296 582	300 000
INFORMATION SYSTEM DEVELOPMENT	130 000	130 000	-	130 000
ROTATION OF CONTINGENTS	1 055 000	670 024	384 954	1 054 978
DEATH AND DISABILITY AWARDS	200 000	-	200 000	200 000
WELFARE	215 900	190 740	25 105	215 845
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	15 789 000	15 788 946	-	15 788 946
Usage factor for personal clothing, gear and equipment	1 116 300	1 116 290	-	1 116 290
TOTAL	36 228 000	31 908 107	4 319 893	36 228 000

SCHEDULE 10.3

UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Schedule of expenditure for the period 1 December 1989 to 31 May 1990 as at 31 December 1989

(United States dollars)

	<u>Allotments</u>	<u>Disbursements</u>	<u>Unliquidated obligations</u>	<u>Total</u>
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	311 500	40 121	-	40 121
Salaries and related cost of staff	4 228 000	443 236	7 175	450 411
Travel and subsistence of military personnel	25 000	1 648	-	1 648
Rations	1 125 000	697	517 900	518 597
Rental, maintenance and construction of premises	1 050 500	389 827	15 514	405 341
Rental of aircraft	-	-	-	-
Communications	12 500	130	-	130
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	746 000	-	-	-
Purchase of other equipment	407 000	-	603	603
Maintenance and operation of motor transport	1 671 500	1 090	-	1 090
Supplies and services	840 000	12 953	719	13 672
Freight, cartage and express	70 000	40	-	40
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	358 000	-	358 000	358 000
ROTATION OF CONTINGENTS	550 000	-	-	-
DEATH AND DISABILITY AWARDS	200 000	-	200 000	200 000
WELFARE	120 000	312	-	312
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	7 924 000	1 311 978	6 612 022	7 924 000
Usage factor for personal clothing, gear and equipment	560 500	92 750	467 750	560 500
TOTAL	20 199 500	2 294 782	8 179 683	10 474 465

SCHEDULE 10.4

UNITED NATIONS EMERGENCY FORCE (1973) AND UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Schedule of assessed contributions unpaid as at 31 December 1989

(United States dollars)

Member States	Contributions payable as at 1 January 1989 \$/£/S/	Assessments in 1989 \$/£/S/	Collections in 1989	Up to 30 November 1987	Contributions outstanding for the period				Total
					1 December 1987 to 1 December 1988	1 December 1988 to 31 May 1989	31 May 1989 to 31 December 1989	31 December 1989	
AFGHANISTAN	5 106	375	-	4 580	348	356	197	5 481	
ALBANIA	24 797	749	-	23 748	694	711	393	25 546	
ALGERIA	94 863	11 253	-	79 869	9 720	10 616	5 911	106 116	
ANGOLA	352	375	-	-	174	356	197	727	
ANTIGUA AND BARBUDA	178	375	356	-	-	-	197	197	
ARGENTINA	23 868	49 507	23 868	-	-	23 505	26 002	49 507	
AUSTRALIA	281 781	588 843	561 367	-	-	-	309 257	309 257	
AUSTRIA	131 558	277 546	263 338	-	-	-	145 766	145 766	
BAHAMAS	652	1 504	1 365	-	-	-	789	789	
BAHRAIN	712	1 502	1 425	-	-	-	789	789	
BANGLADESH	1 246	375	1 246	-	-	178	187	375	
BARBADOS	355	749	711	-	-	-	383	393	
BELGIUM	208 298	438 821	416 652	-	-	-	230 467	230 467	
BELIZE	352	375	179	-	-	352	197	549	
BENIN	12 209	375	-	11 683	348	356	197	12 584	
BHUTAN	178	375	356	-	-	-	197	197	
BOLIVIA	16 829	749	-	15 780	694	711	393	17 578	
BOTSWANA	176	375	178	-	-	-	197	197	
BRAZIL	51 264	108 771	-	-	-	-	178	375	
BRUNEI DARUSSALAM	2 812	3 003	2 850	-	-	102 907	57 128	160 035	
BULGARIA	36 573	11 253	41 915	-	-	1 388	1 577	2 965	
BURKINA FASO	4 404	375	178	3 700	-	-	5 911	5 911	
BURUNDI	12 209	375	-	11 683	348	356	197	12 584	
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	711 950	123 769	770 716	-	-	-	65 003	65 003	
CANADA	637	749	993	-	-	-	393	393	
CAPE VERDE	548 450	1 158 937	1 098 708	-	-	10	608 669	608 679	
CENTRAL AFRICAN REPUBLIC	1 579	375	1 401	-	-	356	197	553	
CHAD	24 274	574	-	23 225	694	711	218	24 848	
CHILE	1 403	375	-	877	348	356	197	1 778	
CHINA	2 785	6 001	-	-	-	5 634	3 152	8 786	
COLOMBIA	172 689	362 511	345 270	-	-	-	189 930	189 930	
COMOROS	4 920	10 502	4 920	-	-	4 986	5 516	10 502	
CONGO	8 808	375	-	8 282	348	356	197	9 183	
COSTA RICA	24 797	749	-	23 748	694	711	393	25 546	
COTE D'IVOIRE	712	1 502	1 425	-	-	-	789	789	
CUBA	1 407	1 502	-	-	695	1 425	2 909	2 909	
CYPRUS	46 425	6 753	15 960	21 015	6 250	6 406	37 218	37 218	
CZECHOSLOVAKIA	701 955	247 539	819 487	-	-	-	130 007	130 007	
DEMOCRATIC KAMPUCHEA	24 797	749	-	23 748	694	711	393	25 546	
DEMOCRATIC YEMEN	6 718	375	6 758	138	-	-	197	335	
DENMARK	123 557	258 793	246 433	-	-	-	135 917	135 917	
DJIBOUTI	3 090	375	3 090	-	-	178	197	375	
DOMINICA	178	375	-	-	-	356	197	553	

SCHEDULE 10.4 (continued)

Member States	Contributions payable as at 1 January 1989 a/	Assessments in 1989 b/ \$	Collections in 1989	Contributions outstanding for the period				
				Up to 30 November 1987		1 December 1987 to 31 May 1990		
				to 30 November 1987	to 30 November 1987	to 30 November 1987	to 31 May 1990	Total
DOMINICAN REPUBLIC	21 072	2 252	-	17 923	2 082	2 136	1 183	23 324
ECUADOR	4 175	2 252	5 244	-	-	-	1 183	1 183
EGYPT	5 089	5 251	5 151	-	-	2 431	2 758	5 189
EL SALVADOR	10 130	749	-	9 081	694	711	393	10 879
EQUATORIAL GUINEA	18 564	574	171	17 344	694	711	218	18 967
ETHIOPIA	552	375	374	-	-	356	197	553
FILIPPI	355	749	697	-	-	14	393	407
FINLAND	90 371	191 279	181 191	-	-	-	100 459	100 459
FRANCE	1 370 572	2 877 956	1 370 572	-	-	1 365 355	1 512 601	2 877 956
GABON	1 067	2 252	1 067	-	-	1 069	1 183	2 252
GAMBIA	760	574	-	-	405	711	218	1 334
GERMAN DEMOCRATIC REPUBLIC	1 624 210	480 077	686 023	693 388	461 720	11 021	252 135	1 418 264
GERMANY, FEDERAL	1 441 795	3 030 485	2 651 643	229 039	-	-	1 591 598	1 820 637
REPUBLIC OF GHANA	355	749	711	-	-	-	393	393
GREECE	14 462	30 005	28 707	-	-	-	15 760	15 760
GRENADA	2 423	375	-	1 897	348	356	197	2 798
GUATEMALA	8 375	1 502	-	6 273	1 390	1 425	789	9 877
GUINEA	697	375	-	171	348	356	197	1 072
GUINEA-BISSAU	178	375	332	-	-	25	197	221
GUYANA	702	749	-	-	347	711	393	1 451
HAITI	11 374	375	-	10 848	348	356	197	11 749
HONDURAS	1 733	749	-	684	694	711	393	2 482
HUNGARY	7 526	15 753	7 526	-	-	7 478	8 275	15 753
ICELAND	5 333	11 251	10 675	-	-	-	5 909	5 909
INDIA	13 037	27 755	26 215	-	-	-	14 577	14 577
INDONESIA	14 922	11 253	20 264	-	-	-	5 911	5 911
IRAN (ISLAMIC REPUBLIC OF)	24 180	51 761	(384 938)	341 195	43 742	48 755	27 186	460 879
IRAQ	146 321	9 003	-	133 721	8 332	8 543	4 728	155 324
IRELAND	32 000	67 510	64 054	-	-	-	35 456	35 456
ISRAEL	7 526	15 753	7 721	-	-	7 283	8 275	15 558
ITALY	703 415	1 496 490	1 413 955	-	-	-	785 950	785 950
JAMAICA	1 110	749	1 466	-	-	-	393	393
JAPAN	4 515 945	4 268 184	3 841 566	-	-	2 700 930	2 241 633	4 942 563
JORDAN	702	749	702	-	-	356	393	749
KENYA	2 790	749	-	1 741	694	711	393	3 539
KUWAIT	10 313	21 756	10 313	-	-	10 330	11 426	21 756
LAO PEOPLE'S DEMOCRATIC REPUBLIC	4 057	375	-	3 531	348	356	197	4 432
LEBANON	3 214	749	-	2 165	694	711	393	3 963
LESOTHO	178	375	356	-	-	-	197	197
LIBERIA	17 651	749	-	16 602	694	711	393	18 400
LIBYAN ARAB JAMAHIRIYA	306 530	21 005	-	278 640	18 052	19 811	11 032	327 535
LUXEMBOURG	10 370	22 504	21 054	-	-	-	11 820	11 820
MACAU	2 455	749	-	1 407	694	711	393	3 204
MADAGASCAR	178	375	356	-	-	-	197	197
MALAWI	3 853	8 252	7 771	-	-	-	4 334	4 334
MALAYSIA	2 400	375	2 400	-	-	-	197	197
MALDIVES	1 726	375	-	1 200	348	178	197	375
MALI	-	-	-	-	-	356	-	2 101

SCHEDULE 10.4 (continued)

Member States	Contributions payable as at		Assessments in 1989 b/ £/	Collections in 1989	Up to 30 November 1987	Contributions outstanding for the period					Total
	1 January 1989 a/	31 December 1988				1 December 1987 to 31 May 1990					
						1 December 1987	30 November 1987	30 November 1988	31 May 1990		
MALTA	1 743		749	2 099	-	-	-	-	393	393	
MAURITANIA	15 064		574	-	14 015	694	711	-	218	15 638	
MAURITIUS	355		749	355	-	-	356	-	393	749	
MEXICO	33 130		70 513	66 609	-	-	-	-	37 034	37 034	
MONGOLIA	8 796		749	355	7 392	694	711	-	393	9 190	
MOROCCO	4 927		3 003	3 599	1 328	-	1 426	-	1 577	4 331	
MOZAMBIQUE	10 354		375	-	9 828	348	356	-	197	10 729	
MYANMAR	702		574	1 058	-	-	-	-	218	218	
NEPAL	178		375	356	-	-	-	-	197	197	
NETHERLANDS	296 005		618 849	589 837	-	-	-	-	325 017	325 017	
NEW ZEALAND	42 668		90 015	85 408	-	-	-	-	47 275	47 275	
NICARAGUA	4 841		749	-	3 792	694	711	-	393	5 590	
NIGER	2 883		375	-	2 357	348	356	-	197	3 258	
NIGERIA	68 707		15 004	-	48 463	13 192	14 176	-	7 880	83 711	
NORWAY	97 483		206 283	195 427	-	-	-	-	108 339	108 339	
OMAN	712		1 502	1 425	-	-	-	-	789	789	
PAKISTAN	4 353		4 499	6 489	-	-	-	-	2 363	2 363	
PANAMA	24 004		1 502	-	21 902	1 390	1 425	-	789	25 506	
PAPUA NEW GUINEA	356		375	352	-	-	-	-	197	379	
PARAGUAY	27 487		2 252	-	25 089	1 390	2 077	-	1 183	29 739	
PERU	53 704		4 499	-	46 650	4 862	4 328	-	2 363	58 203	
PHILIPPINES	24 036		6 753	3 206	10 626	6 944	6 466	-	3 547	27 583	
POLAND	101 928		131 484	201 652	-	-	-	-	31 760	31 760	
PORTUGAL	(5 891)		13 502	520	-	-	-	-	7 091	7 091	
QATAR	19 267		3 749	-	14 773	2 776	3 498	-	1 969	23 016	
ROMANIA	170 250		14 254	-	150 303	13 192	13 523	-	7 486	184 504	
RWANDA	526		375	348	-	-	356	-	197	553	
SAINT KITTS AND NEVIS	1 586		375	-	1 060	348	356	-	197	1 961	
SAINT LUCIA	1 403		375	1 581	-	-	-	-	197	1 97	
SAINT VINCENT AND THE GRENADINES	178		375	-	-	-	356	-	197	553	
SAMOA	1 227		375	1 049	-	-	356	-	197	553	
SÃO TOME AND PRINCÍPE	3 339		375	-	2 813	348	356	-	197	3 714	
SAUDI ARABIA	69 649		76 514	-	-	33 675	72 302	-	40 186	146 163	
SENEGAL	178		375	356	-	-	-	-	197	197	
SEYCHELLES	4		375	4	-	-	178	-	197	375	
SIERRA LEONE	15 400		574	-	14 351	694	711	-	218	15 974	
SINGAPORE	3 853		8 252	7 771	-	-	-	-	4 334	4 334	
SOLOMON ISLANDS	1 056		375	878	-	-	356	-	197	553	
SOMALIA	868		375	-	342	348	356	-	197	1 243	
SOUTH AFRICA	3 685 336		168 777	-	3 452 879	152 752	159 841	-	88 641	3 854 113	
SPAIN	69 813		242 701	139 264	-	-	-	-	173 250	173 250	
SRI LANKA	355		749	711	-	-	-	-	393	393	
SUDAN	1 743		375	-	1 217	348	356	-	197	2 118	
SURINAME	1 403		375	171	706	348	356	-	197	1 607	
SWAZILAND	702		749	1 058	-	-	-	-	393	393	
SWEDEN	216 299		453 821	431 775	-	-	-	-	238 345	238 345	
SYRIAN ARAB REPUBLIC	43 107		3 003	-	38 907	2 776	2 850	-	1 577	46 110	
THAILAND	3 496		7 501	7 058	-	-	-	-	3 939	3 939	
TGO	4 829		574	4 774	-	-	411	-	218	629	
TRINIDAD AND TOBAGO	1 718		3 749	-	-	-	3 498	-	1 969	5 467	
TUNISIA	3 134		252	3 134	-	-	1 069	-	1 183	2 252	

SCHEDULE 10.4 (concluded)

Member States	Contributions payable as at 1 January 1989 <u>a/</u>	Assessments in 1989 <u>b/</u> c/	Collections in 1989	Contributions outstanding for the period					Total
				Up to 30 November 1987	1 December 1987 to 30 November 1988	1 December 1988 to 31 May 1989	31 May 1989 to 1 December 1989	1 December 1989 to 31 May 1990	
TURKEY	24 475	24 004	35 871	-	-	-	12 608	12 608	12 608
UGANDA	526	375	-	-	348	356	197	197	901
UKRAINIAN SOVIET SOCIALIST REPUBLIC	2 659 758	468 825	2 882 358	-	-	-	246 225	246 225	246 225
UNION OF SOVIET SOCIALIST REPUBLICS	23 935 844	4 600 561	26 118 228	-	-	-	2 418 177	2 418 177	2 418 177
UNITED ARAB EMIRATES	55 555	14 254	-	36 363	12 496	13 464	7 486	7 486	69 809
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	2 015 042	2 237 685	1 634 469	-	-	1 442 273	1 175 985	1 175 985	2 618 258
UNITED REPUBLIC OF TANZANIA	352	375	352	-	-	178	197	197	375
UNITED STATES OF AMERICA	6 209 298	11 768 021	10 800 000	-	-	972 227	6 205 092	7 177 319	7 177 319
URUGUAY	6 644	3 003	2 850	-	2 370	2 850	1 577	6 797	6 797
VANUATU	2 414	375	2 414	-	-	178	197	197	375
VENEZUELA	20 447	42 758	20 321	-	-	20 426	22 458	42 884	42 884
VIET NAM	22 744	749	-	-	-	711	393	23 493	23 493
YEMEN	12 209	375	-	21 695	694	356	197	12 584	12 584
YUGOSLAVIA	79 500	34 504	63 144	11 683	348	32 737	18 123	50 860	50 860
ZAIRE	355	749	355	-	-	356	393	749	749
ZAMBIA	355	749	355	-	-	356	393	749	749
ZIMBABWE	1 766	750	2 122	-	-	-	394	394	394
TOTAL	53 975 888	37 732 193	57 937 426	5 957 460	819 482	7 141 031	19 852 683	33 770 655	33 770 655

a/ See ST/ADM/SER.B/309 for 1988 data.

b/ Covers mandate periods from 1 June 1989 to 31 May 1990. Assessment notices for the mandate period 1 December 1989 to 31 May 1990 were circulated to Member States in January 1990.

c/ Represents net assessment for the period as specified in b/ above after staff assessment has been applied in accordance with General Assembly resolution 973 (X) of 15 December 1955.

STATEMENT XI

UNITED NATIONS INTERIM FORCE IN LEBANON a/

I. Statement of cumulative income and expenditure for the period
1 August 1987 to 31 January 1990 as at 31 December 1989

(United States dollars)

	1 August 1987 to 31 January 1988	1 February 1988 to 31 January 1989	1 February 1989 to 31 January 1990	Total
<u>Income b/</u>				
General Assembly appropriation	70 848 000	141 180 000	142 842 000	354 870 000
Voluntary contributions c/	-	-	3 186 258	3 186 258
Interest income	2 915 738	6 324 929	6 345 174	15 585 841
Miscellaneous income	163 111	1 083 439	1 583 335	2 829 885
Total income	73 926 849	148 588 368	153 956 767	376 471 984
<u>Less: Expenditure (schedules 11.1, 11.2 and 11.3)</u>	70 282 836	140 621 597	138 270 306	349 174 739
<u>Excess of income over expenditure b/</u>	<u>3 644 013</u>	<u>7 966 771</u>	<u>15 686 461</u>	<u>27 297 245</u>

II. Statement of assets and liabilities as at 31 December 1989

(United States dollars)

	1989	1987
<u>Assets</u>		
Cash	70 929 909	60 229 089
Assessed contributions unpaid b/ d/ (schedule 11.4)	317 755 658	311 739 785
Special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A	19 565 240	19 565 240
Accounts receivable	1 089 651	1 388 337
Deferred charges	230 993	-
Due from United Nations General Fund (note 6)	-	1 988 061
Total assets	<u>409 571 451</u>	<u>394 910 512</u>
<u>Liabilities</u>		
Accounts payable to Member States	256 049 876	239 832 036
Accounts payable - other	1 464 564	1 055 978
Voluntary contributions held in suspense e/	2 916 571	43 716
Unliquidated obligations for the period		
1 August 1987 to 31 January 1988 (schedule 11.1)	1 570 030	-
Unliquidated obligations for the period		
1 February 1988 to 31 January 1989 (schedule 11.2)	7 959 562	-
Unliquidated obligations for the period		
1 February 1989 to 31 January 1990 (schedule 11.3)	28 499 355	-
Unliquidated obligations for prior periods	18 690 678	96 083 531
Due to United Nations General Fund (note 6)	1 338 400	-
Total liabilities	<u>318 489 036</u>	<u>337 015 261</u>
<u>Fund balance</u>		
Balance as at 1 January 1988	57 895 251	56 516 324
<u>Less: Reversal of excess of income over expenditure for the period 1 August 1987 to 31 January 1988 as at 31 December 1987</u>	<u>7 475 293</u>	<u>19 255 379</u>
	50 419 958	37 260 945
<u>Add: Excess of income over expenditure for UNIFIL for the period 1 August 1987 to 31 January 1988 as at 31 December 1989 held in a suspense account comprising \$3,078,849 pursuant to General Assembly resolution 44/188 and \$565,164 to be authorized by a future General Assembly resolution</u>	<u>3 644 013</u>	<u>6 845 651</u>
Total held in suspense account f/	54 063 971	44 106 596
<u>Add: Savings arising from liquidation of obligations for prior periods</u>	<u>13 365 212</u>	<u>4 120 693</u>
<u>Add: Excess of income over expenditure for the period 1 February 1988 to 31 January 1990 as at 31 December 1989</u>	<u>23 653 232</u>	<u>9 667 962</u>
Balance as at 31 December 1989 b/	91 082 415	57 895 251
Total liabilities and fund balance	<u>409 571 451</u>	<u>394 910 512</u>

a/ See note 1 (r).

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ Received from Japan.

d/ See annexes I and II.

e/ Received from Cyprus, Kuwait, Luxembourg, Oman, Seychelles and Switzerland.

f/ Held in a suspense account in accordance with General Assembly resolutions 34/9 E, 35/115 B, 36/138 B, 37/127 B, 38/38 B, 39/71 B, 40/246 B, 41/179 B, 42/223, 43/229 and 44/188 pending a further decision by the General Assembly.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 11.1

UNITED NATIONS INTERIM FORCE IN LEBANON

Schedule of expenditure for the period 1 August 1987 to 31 January 1988
as at 31 December 1989

(United States dollars)

	<u>Allotments</u>	<u>Disbursements</u>	<u>Unliquidated obligations</u>	<u>Total</u>
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	1 400 800	1 400 031	-	1 400 031
Salaries and related cost of staff	7 497 400	7 499 749	3 672	7 503 421
Travel and subsistence of military personnel	202 900	202 396	-	202 396
Rations	3 660 000	3 402 309	124 523	3 526 832
Rental, maintenance and construction of premises	1 778 500	1 746 991	-	1 746 991
Rental of aircraft	2 480 400	2 453 437	-	2 453 437
Communications	81 300	96 321	-	96 321
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	956 300	864 618	-	864 618
Purchase of other equipment	2 682 300	2 378 755	81 625	2 460 380
Maintenance and operation of motor transport	4 600 000	3 334 456	1 264 974	4 599 430
Supplies and services	2 658 400	2 563 025	95 236	2 658 261
Freight, cartage and express	288 000	267 806	-	267 806
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	1 000 000	1 049 998	-	1 049 998
ROTATION OF CONTINGENTS				
DEATH AND DISABILITY AWARDS	4 360 600	4 256 664	-	4 256 664
WELFARE				
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	521 300	518 580	-	518 580
Usage factor for personal clothing, gear and equipment	34 252 000	34 251 960	-	34 251 960
Total	2 427 800	2 425 710	-	2 425 710
	70 848 000	68 712 806	1 570 030	70 282 836

SCHEDULE 11.2

UNITED NATIONS INTERIM FORCE IN LEBANON

Schedule of expenditure for the period 1 February 1988 to 31 January 1989
as at 31 December 1989

(United States dollars)

	<u>Allotments</u>	<u>Disbursements</u>	<u>Unliquidated obligations</u>	<u>Total</u>
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	2 677 000	2 665 796	-	2 665 796
Salaries and related cost of staff	15 080 400	14 650 460	75 894	14 726 354
Travel and subsistence of military personnel	516 900	514 547	-	514 547
Rations	7 946 200	7 696 924	249 178	7 946 102
Rental, maintenance and construction of premises	2 911 000	2 733 766	136 037	2 869 803
Rental of aircraft	4 500 000	4 595 166	-	4 595 166
Communications	121 000	121 179	-	121 179
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	2 570 000	2 280 523	287 858	2 568 381
Purchase of other equipment	2 514 000	2 294 473	188 229	2 482 702
Maintenance and operation of motor transport	9 153 900	5 894 956	3 025 668	8 920 624
Supplies and services	4 641 000	4 317 296	322 986	4 640 282
Freight, cartage and express	430 000	458 536	68	458 604
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	1 642 900	901 183	741 717	1 642 900
ROTATION OF CONTINGENTS				
	8 204 400	8 189 486	8 829	8 198 315
DEATH AND DISABILITY AWARDS				
	2 960 000	36 902	2 923 098	2 960 000
WELFARE				
	993 300	992 872	-	992 872
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	69 403 000	69 402 990	-	69 402 990
Usage factor for personal clothing, gear and equipment	4 915 000	4 914 980	-	4 914 980
Total	<u>141 180 000</u>	<u>132 662 035</u>	<u>7 959 562</u>	<u>140 621 597</u>

SCHEDULE 11.3

UNITED NATIONS INTERIM FORCE IN LEBANON

Schedule of expenditure for the period 1 February 1989 to 31 January 1990
as at 31 December 1989

(United States dollars)

	Allotments	Disbursements	Unliquidated obligations	Total
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	2 747 000	2 412 831	-	2 412 831
Salaries and related cost of staff	15 155 000	13 313 639	424 111	13 737 750
Travel and subsistence of military personnel	410 000	362 310	7 596	369 906
Rations	7 950 000	6 768 891	1 162 624	7 931 515
Rental, maintenance and construction of premises	3 000 000	954 352	953 061	1 907 413
Rental of aircraft	4 200 000	1 641 436	2 523 992	4 165 428
Communications	182 000	100 591	22 634	123 225
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	4 300 000	185 795	3 927 459	4 113 254
Purchase of other equipment	2 000 000	956 440	906 963	1 863 403
Maintenance and operation of motor transport	9 748 000	3 198 061	5 889 942	9 088 003
Supplies and services	4 980 000	2 676 461	1 847 329	4 523 790
Freight, cartage and express	524 000	483 213	40 781	523 994
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	1 500 000	-	1 500 000	1 500 000
INFORMATION SYSTEM DEVELOPMENT				
	492 000	492 000	-	492 000
ROTATION OF CONTINGENTS				
	8 270 000	7 612 195	1 077 102	8 239 297
DEATH AND DISABILITY AWARDS				
	2 000 000	-	2 000 000	2 000 000
WELFARE				
	1 000 000	869 702	24 795	894 497
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	69 470 000	63 682 584	5 782 236	69 464 820
Usage factor for personal clothing, gear and equipment	4 914 000	4 510 450	408 730	4 919 180
Total	142 842 000	109 770 951	28 499 355	138 270 306

SCHEDULE 11.4

UNITED NATIONS INTERIM FORCE IN LEBANON

Schedule of assessed contributions unpaid as at 31 December 1989

(United States dollars)

Member States	Contributions payable as at 1 January 1989 a/	Assessments in 1989 b/ c/	Contributions outstanding for the period						Total						
			Collections in 1989		19 March 1978 to 18 October 1985					19 October 1985 to 31 January 1988		1 February 1988 to 31 December 1988		1 January 1989 to 31 January 1990	
AFGHANISTAN	13 960	1 522	-	-	9 440	3 242	1 278	1 522	15 482						
ALBANIA	30 659	3 045	-	-	21 620	6 482	2 557	3 045	33 704						
ALGERIA	384 674	45 664	10 000		248 703	90 187	35 784	45 664	420 338						
ANGOLA	1 237	1 522	-	-	-	656	581	1 522	2 759						
ANTIGUA AND BARBUDA	-	1 522	1 522		-	-	-	-	-						
ARGENTINA	396 405	200 921	490		-	237 446	158 469	200 921	596 836						
AUSTRALIA	-	2 389 413	2 389 413		-	-	-	-	-						
AUSTRIA	-	1 126 220	1 126 220		-	-	-	-	-						
BAHAMAS	-	6 088	6 088		-	-	-	-	-						
BAHRAIN	-	6 088	6 088		-	-	-	-	-						
BANGLADESH	9 371	1 522	8 209		-	-	-	1 162	1 522	2 684					
BARBADOS	1 162	3 045	2 801		-	-	-	-	1 406	1 406					
BELGIUM	-	1 780 647	1 780 647		-	-	-	-	-	-					
BELIZE	581	1 522	-		-	-	-	581	1 522	2 103					
BENIN	14 948	1 522	-		10 428	3 242	1 278	1 522	16 470						
BHUTAN	-	1 522	1 522		-	-	-	-	-	-					
BOLIVIA	30 659	3 045	-		21 620	6 482	2 557	3 045	33 704						
BOTSWANA	-	1 522	-		-	-	-	-	703	703					
BRAZIL	-	441 418	819		-	-	-	-	441 418	441 418					
BRUNEI DARUSSALAM	-	12 177	12 177		-	-	-	-	-	-					
BULGARIA	447 665	45 664	95 234		206 689	104 847	40 895	45 664	398 095						
BURKINA FASO	14 253	1 522	-		9 733	3 242	1 278	1 522	15 775						
BURUNDI	14 948	1 522	-		10 428	3 242	1 278	1 522	16 470						
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	3 749 171	502 234	1 057 148		1 149 885	1 107 625	434 513	502 234	3 194 257						
CAMEROON	1 109	3 045	4 154		-	-	-	-	-	-					
CANADA	-	4 702 731	4 702 731		-	-	-	-	-	-					
CAPE VERDE	2 873	1 522	2 873		-	-	-	1 522	1 522	1 522					
CENTRAL AFRICAN REPUBLIC	26 946	3 045	-		17 907	6 482	2 557	3 045	29 991						
CHAD	5 200	1 522	-		680	3 242	1 278	1 522	6 722						
CHILE	-	24 354	-		-	-	-	-	24 354	24 354					
CHINA	-	1 479 232	1 479 232		-	-	-	-	-	-					
COLOMBIA	4 747	42 620	27 684		-	-	-	19 683	19 683	19 683					
COMOROS	14 948	1 522	-		10 428	3 242	1 278	1 522	16 470	16 470					
CONGO	30 659	3 045	-		21 620	6 482	2 557	3 045	33 704	33 704					
COSTA RICA	30 333	6 088	7 139		5 117	12 965	5 112	6 088	29 282	29 282					
COTE D'IVOIRE	5 112	6 088	-		-	-	-	5 112	6 088	6 088					
CUBA	302 914	27 398	104 040		117 530	58 341	23 003	27 398	226 272	226 272					
CYPRUS	2 324	6 088	8 412		-	-	-	-	-	-					
CZECHOSLOVAKIA	9 224 415	1 004 468	2 154 128		3 889 983	2 285 718	894 586	1 004 468	8 074 755	8 074 755					
DEMOCRATIC KAMPUTHEA	30 659	3 045	21 620		6 482	3 242	2 557	3 045	33 704	33 704					
DEMOCRATIC YEMEN	14 948	1 522	10 428		-	-	1 278	1 522	16 470	16 470					
DENMARK	-	1 050 125	1 050 125		-	-	-	-	-	-					
DJIBOUTI	11 715	1 522	-		7 195	3 242	1 278	1 522	13 237	13 237					
DOMINICA	581	1 522	-		-	-	581	1 522	2 103	2 103					

SCHEDULE 11.4 (continued)

Member States	Contributions payable as at 1 January 1989 \$	Assessments in 1989 £/c	Collections in 1989	Contributions outstanding for the period						Total
				19 March 1978 to 18 October 1985	19 October 1985 to 31 January 1988	1 February 1988 to 31 December 1988	1 January 1989 to 31 January 1989			
DOMINICAN REPUBLIC	79 679	9 133	-	52 568	19 445	7 666	9 133	88 812		
ECUADOR	7 739	9 133	13 180	-	-	-	3 692	3 692		
EGYPT	17 880	21 310	11 468	-	-	6 412	21 310	27 722		
EL SALVADOR	29 632	3 045	-	20 593	6 482	2 557	3 045	32 677		
EQUATORIAL GUINEA	30 659	3 045	-	21 620	6 482	2 557	3 045	33 704		
ETHIOPIA	1 246	1 522	1 246	-	-	-	1 522	1 522		
FIJI	-	3 045	3 045	-	-	-	-	-		
FINLAND	-	776 180	776 180	-	-	-	-	-		
FRANCE	4 536 081	11 702 788	10 834 158	-	-	-	5 404 711	5 404 711		
GABON	-	9 133	4 915	-	-	-	4 218	4 218		
GAMBIA	30 659	3 045	-	21 620	6 482	2 557	3 045	33 704		
GERMAN DEMOCRATIC REPUBLIC	15 854 003	1 948 059	1 948 059	7 878 611	4 327 620	1 699 713	1 948 059	15 854 003		
GERMANY, FEDERAL REPUBLIC OF	-	12 297 112	12 297 112	-	-	-	-	-		
GHANA	-	3 045	3 045	-	-	-	-	-		
GREECE	- (1)	121 770	121 769	-	-	-	-	-		
GRENADA	9 633	1 522	-	5 113	3 242	1 278	1 522	11 155		
GUATEMALA	30 396	6 088	-	12 319	12 965	5 112	6 088	36 484		
GUINEA	9 233	1 522	-	4 713	3 242	1 278	1 522	10 755		
GUINEA-BISSAU	-	1 522	1 522	-	-	-	-	-		
GUYANA	2 557	3 045	1 395	-	-	1 162	3 045	4 207		
HAITI	14 948	1 522	819	9 609	3 242	1 278	1 522	15 651		
HONDURAS	5 007	3 045	2 669	-	-	2 338	3 045	5 383		
HUNGARY	705 284	63 928	68 808	437 071	143 174	56 231	63 928	700 404		
ICELAND	-	45 658	45 658	-	-	-	-	-		
INDIA	- (1)	112 638	112 637	-	-	-	-	-		
INDONESIA	15 880	45 664	36 969	-	-	-	24 575	24 575		
IRAN (ISLAMIC REPUBLIC OF)	1 383 344	210 054	(378 100)	1 194 863	405 558	161 023	210 054	1 971 498		
IRAQ	350 202	36 531	-	241 742	77 788	30 672	36 531	386 733		
IRELAND	-	273 946	273 946	-	-	-	-	-		
ISRAEL	44 093	63 928	59 980	-	-	-	48 041	48 041		
ITALY	7 324	6 072 459	6 072 459	-	-	-	-	-		
JAMAICA	-	3 045	3 963	-	-	-	-	-		
JAPAN	11 334 521	17 319 448	15 329 144	-	-	-	13 324 825	13 324 825		
JORDAN	-	3 045	3 045	-	-	-	-	-		
KENYA	16 359	3 045	-	7 320	6 482	2 557	3 045	19 404		
KUWAIT	(1)	88 282	47 511	-	-	-	40 770	40 770		
LAO PEOPLE'S DEMOCRATIC REPUBLIC	14 948	1 522	-	10 428	3 242	1 278	1 522	16 470		
LEBANON	12 374	3 045	-	2 771	7 046	2 557	3 045	15 419		
LESOTHO	581	1 522	2 103	-	-	-	-	-		
LIBERIA	30 659	3 045	-	21 620	6 482	2 557	3 045	33 704		
LIBYAN ARAB JAMAHIRIYA	725 631	85 238	-	490 637	168 538	66 456	85 238	810 869		
LUXEMBOURG	-	91 316	91 316	-	-	-	-	-		
MADAGASCAR	13 129	3 045	-	4 090	6 482	2 557	3 045	16 174		
MALAGASY	5 895	1 522	-	1 375	3 242	1 278	1 522	7 417		
MAHAGI	-	33 488	33 487	-	-	-	-	-		
MALAYSIA	8 814	1 522	-	4 294	3 242	1 278	1 522	10 336		
MALDIVES	9 016	1 522	-	4 496	3 242	1 278	1 522	10 538		
MALI	2 547	3 045	5 592	-	-	-	-	-		
MALTA	30 659	3 045	-	21 620	6 482	2 557	3 045	33 704		
MAURITANIA	-	3 045	1 639	-	-	-	-	-		
MAURITIUS	- (1)	286 161	286 160	-	-	-	1 406	1 406		
MEXICO	28 102	3 045	1 639	17 424	6 482	2 557	3 045	29 508		
MONGOLIA	-	-	-	-	-	-	-	-		

SCHEDULE 11.4 (continued)

Member States	Contributions payable as at 1 January 1989 a/	Assessments in 1989 b/ c/	Collections in 1989	Contributions outstanding for the period						Total
				19 March 1978 to 10 October 1985	19 October 1985 to 31 January 1988	1 February 1988 to 31 December 1988	1 January 1989 to 31 January 1990			
MOROCCO	47 806	12 177	11 553	0	23 474	12 779	12 177	48 430		
MOZAMBIQUE	17 013	1 522	-	12 403	3 242	1 278	1 522	18 535		
MYANMAR	-	3 045	3 045	-	-	-	-	-		
NEPAL	-	1 522	1 522	-	-	-	-	-		
NETHERLANDS	-	2 511 168	2 511 168	-	-	-	-	-		
NEW ZEALAND	-	365 260	365 260	-	-	-	-	-		
NICARAGUA	19 288	3 045	-	10 249	6 482	2 557	3 045	22 333		
NIGER	4 520	1 522	-	-	3 242	1 278	1 522	6 042		
NIGERIA	263 518	60 883	-	91 793	123 161	48 564	60 883	324 401		
NORWAY	-	837 057	837 057	-	-	-	-	-		
OMAN	-	6 088	6 088	-	-	-	-	-		
PAKISTAN	26 125	18 266	24 977	-	-	1 148	18 266	19 414		
PANAMA	46 623	6 088	-	28 546	12 945	5 112	6 088	52 711		
PAPUA NEW GUINEA	2 061	1 522	2 061	-	-	-	1 522	1 522		
PARAGUAY	39 133	9 133	-	21 620	12 401	5 112	9 133	48 266		
PERU	194 685	18 266	-	131 417	45 377	17 891	18 266	212 951		
PHILIPPINES	119 061	27 398	9 977	19 268	64 257	25 559	27 398	136 482		
POLAND	14 545 020	852 277	-	11 630 215	2 096 898	817 907	852 277	15 397 297		
PORTUGAL	-	54 795	54 795	-	-	-	-	-		
QATAR	36 020	15 222	-	434	25 364	10 222	15 222	51 242		
ROMANIA	596 954	57 841	-	425 229	123 161	48 564	57 841	654 795		
RWANDA	581	1 522	-	-	-	581	1 522	2 103		
SAINT KITTS AND NEVIS	7 177	1 522	-	2 657	3 242	1 278	1 522	8 699		
SAINT LUCIA	12 814	1 522	13 633	-	-	-	703	703		
SAINT VINCENT AND THE GRENADINES	3 814	1 522	-	-	2 536	1 278	1 522	5 336		
SAO TOME AND PRINCIPE	4 520	1 522	-	-	3 242	1 278	1 522	6 042		
SAUDI ARABIA	13 481	1 522	-	8 961	3 242	1 278	1 522	15 003		
SENEGAL	247 928	310 515	135 233	-	-	112 695	310 515	423 210		
SEYCHELLES	2 873	1 522	3 692	-	-	-	703	703		
SIERRA LEONE	581	1 522	1 400	-	-	-	703	703		
SINGAPORE	29 051	3 045	-	20 012	6 482	2 557	3 045	32 096		
SOLOMON ISLANDS	(1)	33 488	33 487	-	-	-	-	-		
SOMALIA	14 559	1 522	14 559	-	-	-	1 522	1 522		
SOUTH AFRICA	3 994	1 522	-	-	2 716	1 278	1 522	5 516		
SPAIN	6 481 196	684 865	-	4 501 264	1 417 621	562 311	684 865	7 166 061		
SRI LANKA	(1)	593 632	593 631	-	-	-	-	-		
SUDAN	-	3 045	3 045	-	-	-	-	-		
SURINAME	7 992	1 522	-	3 472	3 242	1 278	1 522	9 514		
SWAZILAND	5 215	1 522	-	695	3 242	1 278	1 522	6 737		
SWEDEN	1 162	3 045	4 207	-	-	-	-	-		
SYRIAN ARAB REPUBLIC	-	1 841 524	1 841 524	-	-	-	-	-		
THAILAND	96 024	12 177	-	60 438	25 364	10 222	12 177	108 201		
TGO	(1)	30 442	30 441	-	-	(1)	1	-		
TRINIDAD AND TOBAGO	11 005	3 045	12 291	-	-	-	1 759	1 759		
TUNISIA	11 714	15 222	-	-	1 492	10 222	15 222	26 936		
TURKEY	16 056	9 133	9 133	-	-	6 923	9 133	16 056		
UGANDA	91 558	97 416	188 974	-	-	-	-	-		
UKRAINIAN SOVIET SOCIALIST REPUBLIC	1 943	1 522	-	-	665	1 278	1 522	3 465		
	13 925 926	1 902 400	4 541 755	3 588 439	4 159 918	1 635 814	1 902 400	11 286 571		

SCHEDULE 11.4 (concluded)

Member States	Contributions Payable as at 1 January 1989 a/	Assessments in 1989 b/ c/	Collections in 1989	Contributions outstanding for the period					Total
				19 March 1978 to 18 October 1985	19 October 1985 to 31 January 1988	1 February 1988 to 31 December 1988	1 January 1989 to 31 January 1990		
UNION OF SOVIET SOCIALIST REPUBLICS	129 624 454	18 705 736	37 677 377	35 351 132	40 616 405	15 979 540	18 705 736	110 652 813	
UNITED ARAB EMIRATES	205 950	57 841	-	44 393	115 551	46 006	57 841	263 791	
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	3 959 990	9 100 088	7 730 043	-	-	-	5 280 035	5 280 035	
UNITED REPUBLIC OF TANZANIA	581	1 522	1 400	(116)	-	-	819	703	
UNITED STATES OF AMERICA	82 545 524	47 547 299	18 200 000	-	24 690 052	39 655 472	47 547 299	111 892 823	
URUGUAY	26 022	12 177	10 222	-	5 578	10 222	12 177	27 977	
VANUATU	10 522	1 522	-	6 002	3 242	1 278	1 522	12 044	
VENEZUELA	(1)	173 523	92 671	-	-	(1)	80 852	80 851	
VIET NAM	66 345	3 045	-	56 742	7 046	2 557	3 045	69 390	
YEMEN	14 948	1 522	-	10 428	3 242	1 278	1 522	16 470	
YUGOSLAVIA	392 733	140 035	-	-	275 161	117 572	140 035	532 768	
ZAMBIA	-	3 045	1 639	-	-	-	1 406	1 406	
ZIMBABWE	11 125	3 044	3 089	-	-	-	(44)	(44)	
TOTAL	304 020 066	152 928 144	139 192 552	72 303 354	83 082 120	62 855 574	99 514 610	317 755 658	

a/ See ST/ADM/SER.B/309 for 1988 data.

b/ Covers mandate periods from 1 January 1989 to 31 January 1990.

c/ Represents net assessment for the period as specified in b/ above after staff assessment has been applied in accordance with General Assembly resolution 973 (X) of 15 December 1955.

STATEMENT XII

UNITED NATIONS IRAN-IRAQ MILITARY OBSERVER GROUP a/

I. Statement of cumulative income and expenditure for the period
9 August 1988 to 31 March 1990 as at 31 December 1989

(United States dollars)

	9 August 1988 to 30 September 1989	1 October 1989 to 31 March 1990	Total
<u>Income b/</u>			
General Assembly appropriation	115 678 175	34 153 825	149 832 000
Voluntary contributions c/	14 460 850	-	14 460 850
Interest income	2 223 945	1 531 900	3 755 845
Miscellaneous income	44 987	-	44 987
Total income	132 407 957	35 685 725	168 093 682
<u>Less: Expenditure (schedules 12.1 and 12.2)</u>	100 684 977	13 790 269	114 475 246
<u>Excess of income over expenditure b/</u>	31 722 980	21 895 456	53 618 436

II. Statement of assets and liabilities as at 31 December 1989

(United States dollars)

<u>Assets</u>	1989
Cash	53 889 336
Assessed contributions unpaid b/ d/ (schedule 12.3)	22 387 712
Accounts receivable	770 072
Deferred charges	130 229
Total assets	77 177 349
<u>Liabilities</u>	
Accounts payable to Member States	6 021 580
Accounts payable - other	608 325
Unliquidated obligations for the period 9 August 1988 to 30 September 1989 (schedule 12.1)	13 510 220
Unliquidated obligations for the period 1 October 1989 to 31 March 1990 (schedule 12.2)	2 275 840
Due to United Nations General Fund (note 6)	1 142 948
Total liabilities	23 558 913
<u>Fund balance</u>	
Balance as at 9 August 1988	-
Add: Excess of income over expenditure for the period 9 August 1988 to 30 September 1989 as at 31 December 1989	31 722 980
Add: Excess of income over expenditure for the period 1 October 1989 to 31 March 1990 as at 31 December 1989	21 895 456
Balance as at 31 December 1989 b/ e/	53 618 436
Total liabilities and fund balance	77 177 349

a/ See note I (a).

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ Includes voluntary contributions in cash (\$11,000,000) and voluntary contributions in kind (\$3,460,850) for which budgetary provisions have been made. Voluntary contributions were received from Japan, the Republic of Korea, Kuwait, New Zealand, Switzerland and the Union of Soviet Socialist Republics.

d/ See annex II.

e/ Includes voluntary contributions to be taken into account in calculating the total amount to be assessed on Member States for future mandate periods pursuant to General Assembly resolution 43/230.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 12.1

UNITED NATIONS IRAN-IRAQ MILITARY OBSERVER GROUP

Schedule of expenditure for the period 9 August 1988 to 30 September 1989
as at 31 December 1989

(United States dollars)

	<u>Allotments</u>	<u>Disbursements</u>	<u>Unliquidated obligations</u>	<u>Total</u>
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	35 442 165	35 410 007	17 998	35 428 005
Salaries and related cost of staff	16 305 540	16 219 107	85 586	16 304 693
Travel and subsistence of military personnel	2 669 793	1 463 830	1 206 267	2 670 097
Rental, maintenance and construction of premises	4 417 599	402 510	4 013 090	4 415 600
Rental of aircraft	8 005 084	4 666 522	3 338 497	8 005 019
Communications	2 595 850	653 555	1 941 634	2 595 189
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	5 995 467	5 996 958	-	5 996 958
Purchase of other equipment	8 446 548	8 277 501	165 336	8 442 837
Maintenance and operation of motor transport	1 757 853	572 780	1 182 515	1 755 295
Supplies and services	2 784 846	2 078 835	679 354	2 758 189
Freight, cartage and express	411 172	400 602	10 537	411 139
ROTATION OF CONTINGENTS	8 971 720	8 947 796	23 924	8 971 720
DEATH AND DISABILITY AWARDS	914 890	70 628	844 262	914 890
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	1 893 885	1 893 120	1 220	1 894 340
Usage factor for personal clothing, gear and equipment	121 800	121 006	-	121 006
TOTAL	100 734 212	87 174 757	13 510 220	100 684 977

SCHEDULE 12.2

UNITED NATIONS IRAN-IRAQ MILITARY OBSERVER GROUP

Schedule of expenditure for the period 1 October 1989 to 31 March 1990
as at 31 December 1989

(United States dollars)

	<u>Allotments</u>	<u>Disbursements</u>	<u>Unliquidated obligations</u>	<u>Total</u>
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	10 911 300	6 475 523	-	6 475 523
Salaries and related cost of staff	7 391 840	4 134 595	73 156	4 207 751
Travel and subsistence of military personnel	1 766 100	239 736	229 107	468 843
Rental, maintenance and construction of premises	266 700	56 988	25 970	82 958
Rental of aircraft	9 089 185	-	961 000	961 000
Communications	450 000	14 728	-	14 728
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	-	-	-	-
Purchase of other equipment	144 200	18 237	36 873	55 110
Maintenance and operation of motor transport	997 700	146 769	140 430	287 199
Supplies and services	360 900	243 341	190 320	433 661
Freight, cartage and express	144 200	23 932	43 564	67 496
ROTATION OF CONTINGENTS	1 211 000	-	390 000	390 000
DEATH AND DISABILITY AWARDS	288 300	-	-	-
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	1 108 400	150 960	174 040	325 000
Usage factor for personal clothing, gear and equipment	24 000	9 620	11 380	21 000
TOTAL	34 153 825	11 514 429	2 275 840	13 790 269

SCHEDULE 12.3

UNITED NATIONS IRAN-IRAQ MILITARY OBSERVER GROUP

Schedule of assessed contributions unpaid as at 31 December 1989

(United States dollars)

Member States	Contributions payable as at 1 January 1989 a/	Assessments in 1989 b/ c/	Collections in 1989	Contributions outstanding for the period					Total
				9 August 1988 to 8 February 1989	9 February 1989 to 30 September 1989	1 October 1989 to 31 March 1990			
AFGHANISTAN	534	946	-	534	609	337			1 480
ALBANIA	1 070	1 894	370	700	1 219	675			2 594
ALGERIA	15 209	28 400	-	15 209	18 278	10 122			43 609
ANGOLA	534	946	-	534	609	337			1 480
ANTIGUA AND BARBUDA	184	946	793	-	-	337			337
ARGENTINA	23 856	124 960	23 856	-	80 426	44 534			124 960
AUSTRALIA	296 798	1 486 287	1 253 383	-	-	529 702			529 702
AUSTRIA	136 900	700 543	837 443	-	-	-			-
BAHAMAS	599	3 786	3 036	-	-	-			-
BAHRAIN	740	3 786	3 177	-	-	-			-
BANGLADESH	953	946	1 562	-	-	1 349			1 349
BARBADOS	1 070	1 894	2 289	-	-	1 349			1 349
BELGIUM	217 156	1 107 616	1 324 772	-	-	675			675
BELIZE	184	946	184	-	-	-			-
BENIN	534	946	-	534	609	337			946
BRUNAN	184	946	1 130	-	-	337			1 480
BOLIVIA	1 070	1 894	-	1 070	1 219	-			-
BOTSWANA	184	946	793	-	-	675			2 964
BRAZIL	52 945	274 537	-	52 945	176 694	337			327 482
BRUNEI DARUSSALAM	1 480	7 573	7 834	-	-	97 843			1 219
BULGARIA	5 691	28 400	23 969	-	-	10 122			10 122
BURKINA FASO	184	946	-	184	609	337			1 130
BURUNDI	534	946	534	-	-	337			946
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	-	312 405	312 405	-	-	-			-
CAMEROON	1 070	1 894	-	1 070	1 219	675			2 964
CANADA	-	2 925 241	1 882 706	-	-	1 042 535			1 042 535
CAPE VERDE	534	946	534	-	-	337			946
CENTRAL AFRICAN REPUBLIC	1 070	1 894	-	1 070	1 219	675			2 964
CHAD	534	946	1 096	-	47	337			384
CHILE	2 809	15 148	-	2 809	9 749	5 399			17 957
CHINA	179 564	920 134	771 769	-	-	327 929			327 929
COLOMBIA	14 139	26 507	40 646	-	-	-			-
COMOROS	534	946	-	534	609	337			1 480
CONGO	1 070	1 894	-	1 070	1 219	675			2 964
COSTA RICA	2 140	3 786	-	2 140	2 437	1 349			5 926
COTE D'IVOIRE	2 140	3 786	2 140	-	-	1 349			3 786
CUBA	3 330	17 040	14 297	-	-	6 073			6 073
CYPRUS	2 140	3 786	-	2 140	2 437	1 349			5 926

SCHEDULE 12.3 (continued)

Member States	Contributions payable as at 1 January 1989 a/	Assessments in 1989 b/ c/	Collections in 1989	Contributions outstanding for the period				Total
				9 August 1988 to 8 February 1989	9 February 1989 to 30 September 1989	1 October 1989 to 31 March 1990		
CZECHOSLOVAKIA	124 922	624 809	749 731	-	-	-	-	-
DEMOCRATIC KAMPUCHEA	1 070	1 894	-	1 070	1 219	675	2 964	2 964
DEMOCRATIC YEMEN	184	946	184	-	609	337	946	946
DENMARK	129 766	653 210	782 976	-	-	-	-	-
DJIBOUTI	534	946	534	-	609	337	946	946
DOMINICA	534	946	-	534	609	337	1 480	1 480
DOMINICAN REPUBLIC	3 210	5 680	-	3 210	3 656	2 024	8 890	8 890
ECUADOR	3 210	5 680	3 210	-	3 656	2 024	5 680	5 680
EGYPT	2 590	13 254	11 120	-	-	4 724	4 724	4 724
EL SALVADOR	1 070	1 894	-	1 070	1 219	675	2 964	2 964
EQUATORIAL GUINEA	1 070	1 894	-	1 070	1 219	675	2 964	2 964
ETHIOPIA	534	946	350	184	609	337	1 130	1 130
FIJI	370	1 894	2 264	-	-	-	-	-
FINLAND	93 645	482 807	576 452	-	-	-	-	-
FRANCE	1 430 979	7 279 537	6 116 141	-	-	2 594 375	2 594 375	2 594 375
GABON	3 210	5 680	6 866	-	-	2 024	2 024	2 024
GAMBIA	1 070	1 894	-	1 070	1 219	675	2 964	2 964
GERMAN DEMOCRATIC REPUBLIC	240 327	1 211 751	1 452 078	-	-	-	-	-
GERMANY, FEDERAL REPUBLIC OF	1 507 498	7 649 174	9 156 672	-	-	-	-	-
GHANA	370	1 894	2 264	-	-	-	-	-
GREECE	15 365	75 734	64 108	-	-	26 991	26 991	26 991
GRENADA	534	946	-	534	609	337	1 480	1 480
GUATEMALA	2 140	3 786	-	2 140	2 437	1 349	5 926	5 926
GUINEA	534	946	-	534	609	337	1 480	1 480
GUINEA-BISSAU	184	946	793	-	-	337	337	337
GUYANA	1 070	1 894	-	1 070	1 219	675	2 964	2 964
HAITI	534	946	350	184	609	337	1 130	1 130
HONDURAS	1 070	1 894	-	1 070	1 219	675	2 964	2 964
HUNGARY	7 911	39 760	47 671	-	-	-	-	-
ICELAND	5 550	28 400	33 950	-	-	-	-	-
INDIA	13 408	70 054	58 495	-	-	24 967	24 967	24 967
INDONESIA	5 409	28 400	23 526	-	161	10 122	10 283	10 283
IRAN (ISLAMIC REPUBLIC OF)	68 783	130 642	44 100	-	84 082	46 560	155 325	155 325
IRAQ	4 440	22 720	27 160	24 683	-	-	-	-
IRELAND	33 300	170 403	203 703	-	-	-	-	-
ISRAEL	7 911	39 760	33 500	-	-	14 171	14 171	14 171
ITALY	724 041	3 777 253	3 155 108	-	-	1 346 186	1 346 186	1 346 186
JAMAICA	511	1 894	2 405	-	-	-	-	-
JAPAN	5 861 206	10 773 217	7 372 402	-	5 422 525	3 839 496	9 262 021	9 262 021
JORDAN	370	1 894	2 264	-	-	-	-	-
KENYA	1 070	1 894	-	1 070	1 219	675	2 964	2 964
KUWAIT	10 730	54 905	65 635	-	-	-	-	-
LAO PEOPLE'S DEMOCRATIC REPUBLIC	534	946	-	534	609	337	1 480	1 480
LEBANON	1 070	1 894	-	1 070	1 219	675	2 964	2 964

SCHEDULE 12.3 (continued)

Member States	Contributions payable as at 1 January 1989 a/	Assessments in 1989 b/ c/	Collections in 1989	Contributions outstanding for the period					Total
				to 9 August 1988		9 February 1989 to 30 September 1989		1 October 1989 to 31 March 1990	
				8 February 1989	to 9 August 1988	to 30 September 1989	to 31 March 1990		
LESOTHO	184	946	793	-	-	-	337	337	337
LIBERIA	1 070	1 894	-	1 070	1 219	-	675	675	2 964
LIBYAN ARAB JAMAHIRIYA	28 278	53 014	-	28 278	34 120	18 894	-	-	81 292
LUXEMBOURG	10 394	56 801	67 195	-	-	-	-	-	-
MADAGASCAR	1 070	1 894	-	1 070	1 219	675	337	337	2 964
MALAWI	534	946	350	184	609	-	-	-	1 130
MALAYSIA	3 929	20 827	24 756	-	-	-	337	337	337
MALDIVES	184	946	793	-	-	-	337	337	337
MALI	534	946	-	534	609	-	-	-	1 480
MALTA	1 070	1 894	2 964	-	-	-	-	-	-
MAURITANIA	1 070	1 894	-	1 070	1 219	675	-	-	2 964
MAURITIUS	370	1 894	700	-	889	675	675	675	1 564
MEXICO	34 075	177 976	148 622	-	-	63 429	-	-	63 429
MONGOLIA	370	1 894	1 589	-	-	675	675	675	675
MOROCCO	5 121	7 573	9 995	-	-	2 699	2 699	2 699	2 699
MOZAMBIQUE	534	946	-	534	609	337	337	337	1 480
MYANMAR	370	1 894	1 589	-	-	675	675	675	675
NEPAL	184	946	793	-	-	337	337	337	337
NETHERLANDS	311 599	1 562 021	1 873 620	-	-	-	-	-	-
NEW ZEALAND	44 400	227 203	271 603	-	-	-	675	675	2 264
NICARAGUA	370	1 894	-	370	1 219	337	337	337	1 145
NIGER	199	946	-	199	609	13 496	-	-	45 126
NIGERIA	7 259	37 867	-	7 259	24 371	-	-	-	-
NORWAY	101 044	520 674	621 718	-	-	-	-	-	-
OMAN	740	3 786	4 526	-	4 345	4 048	4 048	4 048	8 397
PAKISTAN	6 070	11 359	9 032	-	2 437	1 349	1 349	1 349	5 926
PANAMA	2 140	3 786	-	2 140	609	337	337	337	1 130
PAPUA NEW GUINEA	534	946	350	184	609	8 049	8 049	8 049	8 049
PARAGUAY	2 369	5 680	-	2 369	3 656	2 024	2 024	2 024	18 620
PERU	7 261	11 359	-	7 261	7 311	4 048	4 048	4 048	27 511
PHILIPPINES	10 471	17 040	-	10 471	10 967	6 073	6 073	6 073	27 511
POLAND	333 244	530 141	863 385	-	-	-	-	-	-
PORTUGAL	6 660	34 080	28 594	-	1 709	12 146	12 146	12 146	12 146
QATAR	4 509	9 467	8 893	-	23 153	5 083	5 083	5 083	5 083
ROMANIA	20 330	35 973	-	20 330	23 153	56 303	56 303	56 303	56 303
RWANDA	534	946	-	534	609	337	337	337	1 480
SAINT KITTS AND NEVIS	534	946	-	534	609	337	337	337	1 480
SAINT LUCIA	534	946	1 143	-	-	337	337	337	337
SAINT VINCENT AND THE GRENADINES	184	946	-	184	609	337	337	337	1 130
SAMOA	534	946	-	534	609	337	337	337	1 130
SAO TOME AND PRINCE	184	946	-	184	609	337	337	337	1 130
SAUDI ARABIA	37 034	193 123	161 329	-	-	68 828	68 828	68 828	68 828
SENEGAL	534	946	1 143	-	-	337	337	337	337
SEYCHELLES	534	946	-	534	609	337	337	337	1 480

SCHEDULE 12.3 (concluded)

Member States	Contributions payable as at 1 January 1989 a/	Assessments in 1989 b/ c/	Collections in 1989	Contributions outstanding for the period			
				9 August 1988 to 8 February 1989	9 February 1989 to 30 September 1989	1 October 1989 to 31 March 1990	Total
SIERRA LEONE	1 070	1 894	-	1 070	1 219	675	2 964
SINGAPORE	3 929	20 827	24 756	-	-	-	-
SOLOMON ISLANDS	534	946	350	184	609	337	1 130
SOMALIA	534	946	-	534	609	337	1 480
SOUTH AFRICA	236 545	426 006	-	236 545	274 181	151 825	662 551
SPAIN	215 378	369 205	453 001	-	-	131 582	131 582
SRI LANKA	370	1 894	-	370	1 219	675	2 264
SUDAN	534	946	-	534	609	337	1 480
SUPINAME	534	946	-	534	609	337	1 480
SWAZILAND	370	1 894	-	-	-	675	675
SWEDEN	226 672	1 145 482	1 372 154	-	-	-	-
SYRIAN ARAB REPUBLIC	4 280	7 573	-	4 280	4 874	2 699	11 853
THAILAND	9 859	18 934	22 045	-	-	6 748	6 748
TOGO	1 070	1 894	679	391	1 219	675	2 285
TRINIDAD AND TOBAGO	4 509	9 467	-	4 509	6 093	3 374	13 976
TUNISIA	3 210	5 680	-	3 210	3 656	2 024	8 890
TURKEY	12 527	9 329	264	-	-	21 592	21 592
UGANDA	534	946	-	534	609	337	1 480
UKRAINIAN SOVIET SOCIALIST REPUBLIC	-	1 183 352	1 183 352	-	-	-	-
UNION OF SOVIET SOCIALIST REPUBLICS	1	11 635 613	11 635 614	-	-	-	-
UNITED ARAB EMIRATES	19 489	35 973	-	19 489	23 153	12 820	55 462
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	1 104 659	5 660 568	6 765 227	-	-	-	-
UNITED REPUBLIC OF TANZANIA	534	946	1 143	-	-	337	337
UNITED STATES OF AMERICA	16 561 837	29 476 166	41 160 020	-	-	4 877 983	4 877 983
URUGUAY	4 280	7 573	2 800	1 480	4 874	2 699	9 053
VANUATU	534	946	-	534	609	337	1 480
VENEZUELA	63 513	107 920	42 000	21 513	69 458	38 462	129 433
VIET NAM	1 070	1 894	-	1 070	1 219	675	2 964
YEMEN	534	946	350	184	609	337	1 130
YUGOSLAVIA	17 020	87 094	73 074	-	-	31 040	31 040
ZAIRE	1 070	1 894	2 289	-	-	675	675
ZAMBIA	370	1 894	2 264	-	-	-	-
ZIMBABWE	1 068	1 892	2 960	-	-	-	-
TOTAL	30 771 089	94 974 759	103 358 136	506 432	6 354 578	15 526 702	22 387 712

a/ See ST/ADM/SER.B/309 for 1988 data.

b/ Covers mandate periods from 9 February 1989 to 31 March 1990.

c/ Represents net assessment for the period as specified in b/ above after staff assessment has been applied in accordance with General Assembly resolution 973 (X) of 15 December 1955.

STATEMENT XIII

AD BOX ACCOUNT FOR THE UNITED NATIONS OPERATION IN THE CONGO

I. Statement of cumulative income and expenditure for the period 14 July 1960 to 31 December 1989

(United States dollars)

	1960 through 1987	For the biennium 1988-1989 ended 31 December 1989	Total
<u>Income, a/</u>			
Contributions from Member States:			
Assessed contributions received	159 465 986	-	159 465 986
Assessed contributions unpaid	75 395 797	-	75 395 797
Total	234 861 783	-	234 861 783
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)			
Voluntary contributions	6 687 207	-	6 687 207
Proceeds from sale of United Nations bonds	36 192 702	-	36 192 702
Miscellaneous savings in liquidating obligations and adjustments	110 725 800	-	110 725 800
	45 263 728	-	45 263 728
Total income	433 731 220	-	433 731 220
<u>Less: Expenditure</u>			
Personnel services	116 990 641	-	116 990 641
Equipment, supplies and other	272 520 322	(354 109) b/	281 063 747
Total expenditure	389 510 963	(354 109)	398 054 388
Excess of income over expenditure a/	35 322 723	354 109	35 676 832

1960 through 1987
Disbursements Unpaid

STATEMENT XIII (concluded)

AD HOC ACCOUNT FOR THE UNITED NATIONS OPERATION IN THE CONGO

II. Statement of assets and liabilities as at 31 December 1989

(United States dollars)

	1989	1987
Assets		
Assessed contributions unpaid <u>a/</u>		
Special account for unpaid assessed contribution pursuant to General Assembly resolution 3049 C (XVII)	75 395 797	75 395 797
	6 687 207	6 487 207
Excess of authorized expenditure over assessments and applied voluntary contributions		
For 1961	268 455	
For second half of 1963	1 118 712	
For first half 1964	585 899	
	1 973 066	1 973 066
Total assets	84 056 070	84 056 070
Liabilities		
Accounts payable to Member States	8 543 425	8 897 534
Unliquidated obligations	92 348	92 348
Members' credits for staff assessment income estimated to be not required to meet the cost of income tax refunds (non-United States of America share)	855 163	855 163
Special Account for voluntary contributions received in order to finance unassessed appropriations - balance reverted to the credit of contributing Member States:		
For second half 1963	1 017 844	
For first half 1964	542 470	
	1 560 314	1 560 314
Due to United Nations Bond Account		
Due to United Nations Special Account	35 931 462	35 931 462
	1 396 526	1 396 526
Total liabilities	48 379 238	48 733 347
Fund balance		
Balance as at 1 January 1988	35 322 723	35 519 427
Add: Excess of income over expenditure for the period 1 January 1988 to 31 December 1989 (see above)	354 109	(196 704)
Balance as at 31 December 1989 <u>a/</u>	35 676 832	35 322 723
Total liabilities and fund balance	84 056 070	84 056 070

a/ Includes assessed contributions unpaid irrespective of collectibility.b/ Represents gain on exchange from revaluation of accounts payable expressed in local currency.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 13.1

AD HOC ACCOUNT FOR THE UNITED NATIONS OPERATION IN THE CONGO

Schedule of assessed contributions unpaid as at 31 December 1989

(United States dollars)

MEMBER STATES	UNPAID AS AT 1 JANUARY 1988	COLLECTIONS DURING 1988-1989	UNPAID AS AT 31 DECEMBER 1989
A. REMAINING ARREARS			
Afghanistan	37 603	-	37 603
Benin	6 994	-	6 994
Bolivia	34 833	-	34 833
Brazil	248 838	-	248 838
Burkina Faso	14 145	-	14 145
Central African Republic	6 589	-	6 589
Chad	9 832	-	9 832
Congo	9 938	-	9 938
Ecuador	4 120	-	4 120
Egypt	48 387	-	48 387
Guatemala	38 209	-	38 209
Guinea	9 938	-	9 938
Iraq	22 362	-	22 362
Lebanon	12 108	-	12 108
Mali	24 259	-	24 259
Paraguay	24 229	-	24 229
Senegal	20 418	-	20 418
Somalia	17 445	-	17 445
Sudan	5 860	-	5 860
Yugoslavia	333 269	-	333 269
SUBTOTAL	929 376	-	929 376
B. OTHER MEMBERS THAT HAVE MADE NO PAYMENTS			
Burundi	10 471	-	10 471
Chile	224 847	-	224 847
Dominican Republic	54 503	-	54 503
Haiti	33 916	-	33 916
Mauritania	17 215	-	17 215
Mexico	786 193	-	786 193
Nicaragua	33 916	-	33 916
Panama	33 916	-	33 916
Peru	89 183	-	89 183
Portugal	201 673	-	201 673
Rwanda	10 471	-	10 471
Saudi Arabia	69 487	-	69 487
South Africa	1 503 337	-	1 503 337
Spain	985 159	-	985 159
Syrian Arab Republic	20 379	-	20 379
Togo	25 324	-	25 324
Uganda	10 471	-	10 471
Uruguay	97 662	-	97 662
Yemen	43 602	-	43 602
SUBTOTAL	4 251 725	-	4 251 725

SCHEDULE 13.1 (concluded)

MEMBER STATES	UNPAID AS AT 1 JANUARY 1988	COLLECTIONS DURING 1988-1989	UNPAID AS AT 31 DECEMBER 1989
C. MEMBERS THAT HAVE INDICATED THEY WILL NOT CONTRIBUTE			
Albania	43 602	-	43 602
Bulgaria	190 746	-	190 746
Byelorussian Soviet Socialist Republic	1 357 881	-	1 357 881
Cuba	260 259	-	260 259
Czechoslovakia	2 759 408	-	2 759 408
France	17 031 152	-	17 031 152
Hungary	995 024	-	995 024
Jordan	43 602	-	43 602
Mongolia	17 215	-	17 215
Poland	2 466 010	-	2 466 010
Romania	641 015	-	641 015
Ukrainian Soviet Socialist Republic	5 185 697	-	5 185 697
Union of Soviet Socialist Republics	39 223 085	-	39 223 085
SUBTOTAL	70 214 696	-	70 214 696
GRAND TOTAL	75 395 797	-	75 395 797

STATEMENT XIV

UNITED NATIONS ANGOLA VERIFICATION MISSION a/

I. Statement of cumulative income and expenditure for the period
3 January 1989 to 2 January 1990 as at 31 December 1989

(United States dollars)

3 January 1989 to
2 January 1990Income b/

General Assembly appropriation	9 193 000
Interest income	118 986
Miscellaneous income	745
Total income	9 312 731
Less: Expenditure (schedule 14.1)	8 312 343
Excess of income over expenditure b/	1 000 388

II. Statement of assets and liabilities as at 31 December 1989

(United States dollars)

Assets

1989

Cash	1 029 077
Assessed contributions unpaid b/ c/ (schedule 14.2)	1 556 266
Accounts receivable	94 162
Deferred charges	15 963
Due from United Nations General Fund (note 6)	153 899
Total assets	2 849 367

Liabilities

Accounts payable to Member States	835 042
Accounts payable - other	121 485
Unliquidated obligations for the period 3 January 1989 to 2 January 1990 (schedule 14.1)	892 452
Total liabilities	1 848 979

Fund balance

Balance as at 3 January 1989	-
Add: Excess of income over expenditure for the period 3 January 1989 to 2 January 1990 as at 31 December 1989	1 000 388
Balance as at 31 December 1989 b/	1 000 388
Total liabilities and fund balance	2 849 367

a/ See note 1 (s).

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ See annex II.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 14.1

UNITED NATIONS ANGOLA VERIFICATION MISSION

Schedule of expenditure for the period 3 January 1989 to
2 January 1990 as at 31 December 1989

(United States dollars)

	<u>Allot-</u> <u>ments</u>	<u>Disburse-</u> <u>ments</u>	<u>Unliquidated</u> <u>obligations</u>	<u>Total</u>
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to military observers	2 747 000	2 746 402	-	2 746 402
Salaries and related cost of staff	2 303 000	2 203 821	99 102	2 302 923
Travel and subsistence of military observers	274 000	101 297	167 365	268 662
Rental, maintenance and construction of premises	50 000	41 503	8 500	50 003
Communications	119 000	98 552	20 446	118 998
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	664 000	368 397	294 951	663 348
Purchase of other equipment	1 150 400	1 033 366	116 559	1 149 925
Maintenance and operation of motor transport	217 900	170 865	46 823	217 688
Supplies and services	158 000	127 827	18 048	145 875
Freight, cartage and express	532 600	527 861	4 658	532 519
DEATH AND DISABILITY AWARDS	<u>116 000</u>	<u>-</u>	<u>116 000</u>	<u>116 000</u>
TOTAL	<u>8 331 900</u>	<u>7 419 891</u>	<u>892 452</u>	<u>8 312 343</u>

SCHEDULE 14.2

UNITED NATIONS ANGOLA VERIFICATION MISSION

Schedule of assessed contributions unpaid as at 31 December 1989

(United States dollars)

Member States	Assessments in 1989 a/ b/	Collections in 1989	Contributions outstanding for the period	
			3 January 1989 to 2 January 1990	Total
AFGHANISTAN	90	-	90	90
ALBANIA	179	179	-	-
ALGERIA	2 689	2 689	-	-
ANGOLA	90	-	90	90
ANTIGUA AND BARBUDA	90	90	-	-
ARGENTINA	11 830	-	11 830	11 830
AUSTRALIA	140 703	140 703	-	-
AUSTRIA	66 319	66 319	-	-
BAHAMAS	359	359	-	-
BAHRAIN	359	359	-	-
BANGLADESH	90	-	90	90
BARBADOS	179	179	-	-
BELGIUM	104 855	104 855	-	-
BELIZE	90	-	90	90
BENIN	90	-	90	90
BHUTAN	90	90	-	-
BOLIVIA	179	-	179	179
BOTSWANA	90	90	-	-
BRAZIL	25 991	25 991	-	-
BRUNEI DARUSSALAM	717	-	717	717
BULGARIA	2 689	2 689	-	-
BURKINA FASO	90	90	-	-
BURUNDI	90	-	90	90
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	29 575	29 575	-	-
CAMEROON	179	-	179	179
CANADA	276 927	276 927	-	-
CAPE VERDE	90	90	-	-
CENTRAL AFRICAN REPUBLIC	179	-	179	179
CHAD	90	-	90	90
CHILE	1 434	-	1 434	1 434
CHINA	87 107	87 107	-	-
COLOMBIA	2 509	2 509	-	-
COMOROS	90	-	90	90
CONGO	179	-	179	179
COSTA RICA	359	-	359	359
COTE D'IVOIRE	359	-	359	359
CUBA	1 613	1 613	-	-
CYPRUS	359	-	359	359
CZECHOSLOVAKIA	59 149	59 149	-	-

SCHEDULE 14.2 (continued)

Member States	Assessments in 1989 a/ b/	Collections in 1989	Contributions outstanding for the period	
			3 January 1989 to 2 January 1990	Total
DEMOCRATIC KAMPUCHEA	179	-	179	179
DEMOCRATIC YEMEN	90	-	90	90
DENMARK	61 838	61 838	-	-
DJIBOUTI	90	-	90	90
DOMINICA	90	-	90	90
DOMINICAN REPUBLIC	538	-	538	538
ECUADOR	538	-	538	538
EGYPT	1 255	1 255	-	-
EL SALVADOR	179	-	179	179
EQUATORIAL GUINEA	179	-	179	179
ETHIOPIA	90	90	-	-
FIJI	179	179	-	-
FINLAND	45 706	45 706	-	-
FRANCE	689 134	689 134	-	-
GABON	538	231	307	307
GAMBIA	179	-	179	179
GERMAN DEMOCRATIC REPUBLIC	114 713	114 713	-	-
GERMANY, FEDERAL REPUBLIC OF	724 130	724 130	-	-
GHANA	179	179	-	-
GREECE	7 169	-	7 169	7 169
GRENADA	90	90	-	-
GUATEMALA	359	-	359	359
GUINEA	90	-	90	90
GUINEA-BISSAU	90	90	-	-
GUYANA	179	-	179	179
HAITI	90	-	90	90
HONDURAS	179	-	179	179
HUNGARY	3 764	3 764	-	-
ICELAND	2 689	2 689	-	-
INDIA	6 632	6 632	-	-
INDONESIA	2 689	2 673	16	16
IRAN (ISLAMIC REPUBLIC OF)	12 367	-	12 367	12 367
IRAQ	2 151	-	2 151	2 151
IRELAND	16 131	16 131	-	-
ISRAEL	3 764	3 764	-	-
ITALY	357 585	357 585	-	-
JAMAICA	179	179	-	-
JAPAN	1 019 876	1 019 876	-	-
JORDAN	179	179	-	-
KENYA	179	-	179	179
KUWAIT	5 198	5 198	-	-
LAO PEOPLE'S DEMOCRATIC REPUBLIC	90	-	90	90
LEBANON	179	-	179	179
LESOTHO	90	90	-	-
LIBERIA	179	-	179	179

SCHEDULE 14.2 (continued)

Member States	Assessments in 1989 a/ b/	Collections in 1989	Contributions outstanding for the period	
			3 January 1989 to 2 January 1990	Total
LIBYAN ARAB JAMAHIRIYA	5 019	5 019	-	-
LUXEMBOURG	5 377	5 377	-	-
MADAGASCAR	179	179	-	-
MALAWI	90	-	90	90
MALAYSIA	1 971	1 971	-	-
MALDIVES	90	90	-	-
MALI	90	-	90	90
MALTA	179	179	-	-
MAURITANIA	179	-	179	179
MAURITIUS	179	-	179	179
MEXICO	16 849	16 849	-	-
MONGOLIA	179	179	-	-
MOROCCO	717	-	717	717
MOZAMBIQUE	90	-	90	90
MYANMAR	179	179	-	-
NEPAL	90	90	-	-
NETHERLANDS	147 873	147 873	-	-
NEW ZEALAND	21 509	21 509	-	-
NICARAGUA	179	-	179	179
NIGER	90	-	90	90
NIGERIA	3 585	3 585	-	-
NORWAY	49 290	49 290	-	-
OMAN	359	359	-	-
PAKISTAN	1 075	-	1 075	1 075
PANAMA	359	-	359	359
PAPUA NEW GUINEA	90	-	90	90
PARAGUAY	538	-	538	538
PERU	1 075	-	1 075	1 075
PHILIPPINES	1 613	-	1 613	1 613
POLAND	50 187	50 187	-	-
PORTUGAL	3 226	3 226	-	-
QATAR	896	896	-	-
ROMANIA	3 405	-	3 405	3 405
RWANDA	90	90	-	-
SAINT KITTS AND NEVIS	90	-	90	90
SAINT LUCIA	90	90	-	-
SAINT VINCENT AND THE GRENADINES	90	90	-	-
SAMOA	90	-	90	90
SAO TOME AND PRINCIPE	90	-	90	90
SAUDI ARABIA	18 284	-	18 284	18 284
SENEGAL	90	90	-	-
SEYCHELLES	90	-	90	90
SIERRA LEONE	179	-	179	179
SINGAPORE	1 971	1 971	-	-
SOLOMON ISLANDS	90	-	90	90

SCHEDULE 14.2 (concluded)

Member States	Assessments in 1989 a/ b/	Collections in 1989	Contributions outstanding for the period	
			3 January 1989 to 2 January 1990	Total
SOMALIA	90	-	90	90
SOUTH AFRICA	40 329	-	40 329	40 329
SPAIN	34 953	34 953	-	-
SRI LANKA	179	-	179	179
SUDAN	90	-	90	90
SURINAME	90	-	90	90
SWAZILAND	179	179	-	-
SWEDEN	108 440	108 440	-	-
SYRIAN ARAB REPUBLIC	717	-	717	717
THAILAND	1 793	1 793	-	-
TOGO	179	-	179	179
TRINIDAD AND TOBAGO	896	-	896	896
TUNISIA	538	-	538	538
TURKEY	5 736	5 736	-	-
UGANDA	90	-	90	90
UKRAINIAN SOVIET SOCIALIST REPUBLIC	112 024	112 024	-	-
UNION OF SOVIET SOCIALIST REPUBLICS	1 101 512	1 101 512	-	-
UNITED ARAB EMIRATES	3 405	-	3 405	3 405
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	535 871	535 871	-	-
UNITED REPUBLIC OF TANZANIA	90	90	-	-
UNITED STATES OF AMERICA	2 827 595	1 400 000	1 427 595	1 427 595
URUGUAY	717	-	717	717
VANUATU	90	-	90	90
VENEZUELA	10 217	-	10 217	10 217
VIET NAM	179	-	179	179
YEMEN	90	-	90	90
YUGOSLAVIA	8 245	8 245	-	-
ZAIRE	179	179	-	-
ZAMBIA	179	176	3	3
ZIMBABWE	180	180	-	-
TOTAL	9 033 059	7 476 793	1 556 266	1 556 266

a/ Covers the mandate period from 3 January 1989 to 2 January 1990.

b/ Represents net assessment for the period as specified in footnote a/ above after staff assessment has been applied in accordance with General Assembly resolution 973 (X) of 15 December 1955.

STATEMENT XV

UNITED NATIONS TRANSITION ASSISTANCE GROUP a/I. Statement of cumulative income and expenditure for the period 1 April 1989 to 31 March 1990 as at 31 December 1989

(United States dollars)

1 April 1989 to
31 March 1990Income b/

General Assembly appropriation	416 162 000
Voluntary contributions <u>c/ d/</u>	20 284 343
Interest income	11 603 455
Miscellaneous income	217 714
Total income	448 267 512
<u>Less: Expenditure</u> (schedule 15.1)	315 148 851
<u>Excess of income over expenditure b/</u>	<u>133 118 661</u>

II. Statement of assets and liabilities as at 31 December 1989

(United States dollars)

1989

Assets

Cash <u>f/</u>	166 967 633
Assessed contributions unpaid <u>b/ e/</u> (schedule 15.2)	79 088 058
Accounts receivable	3 527 720
Deferred charges	206 138
Total assets	<u>249 789 549</u>

Liabilities

Accounts payable to Member States	15 557 669
Accounts payable - other	26 408
Unliquidated obligations for the period 1 April 1989 to 31 March 1990 (schedule 15.1)	95 349 817
Due to United Nations General Fund (note 6)	5 736 994
Total liabilities	<u>116 670 888</u>

Fund balance

Balance as at 1 April 1989	-
<u>Add: Excess of income over expenditure for the period</u> 1 April 1989 to 31 March 1990 as at 31 December 1989	<u>133 118 661</u>
Balance as at 31 December 1989 <u>b/</u>	<u>133 118 661</u>
Total liabilities and fund balance	<u>249 789 549</u>

a/ See note 1 (s).b/ Includes assessed contributions unpaid irrespective of collectibility.c/ Includes voluntary contributions in cash (\$13,050,000) and voluntary contributions in kind (\$7,234,343) for which budgetary provisions have been made. Voluntary contributions were received from the Federal Republic of Germany, Greece, Japan, Morocco and the United States of America.d/ Voluntary contributions in kind (\$4,079,947) for which budgetary provisions have not been made are not included. Voluntary contributions for which budgetary provisions have not been made were received from the Federal Republic of Germany and Switzerland.e/ See annex II.f/ Does not include unrealized exchange gain (\$81,009) related to cash denominated in currencies other than United States dollars.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 15.1

UNITED NATIONS TRANSITION ASSISTANCE GROUP

Schedule of expenditure for the period 1 April 1989 to 31 March 1990 as at 31 December 1989

(United States dollars)

	<u>Allotments</u>	<u>Disbursements</u>	<u>Unliquidated obligations</u>	<u>Total</u>
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	8 192 000	6 379 277	-	6 379 277
Salaries and related cost of staff	90 198 000	57 216 127	2 083 278	59 299 405
Travel and subsistence of military personnel	2 170 000	1 178 461	155 421	1 333 882
Rations	13 410 000	7 508 069	4 113 806	11 621 875
Rental, maintenance and construction of premises	15 851 000	8 770 922	6 062 924	14 833 846
Rental of aircraft	26 389 000	4 138 597	20 209 057	24 347 654
Communications	2 631 000	1 553 817	1 077 177	2 630 994
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	29 806 300	29 523 011	283 289	29 806 300
Purchase of other equipment	22 663 000	22 024 460	638 506	22 662 966
Maintenance and operation of motor transport	19 328 000	8 826 465	7 173 737	16 000 202
Supplies and services	12 503 000	6 350 056	2 054 631	8 404 687
Freight, cartage and express	14 235 000	3 340 977	1 000 320	4 341 297
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	24 775 000	-	24 775 000	24 775 000
ROTATION OF CONTINGENTS	17 026 100	16 138 858	887 242	17 026 100
DEATH AND DISABILITY AWARDS	8 000 000	20 000	7 980 000	8 000 000
WELFARE	617 000	371 595	13 821	385 416
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	60 685 000	43 415 442	15 739 508	59 154 950
Usage factor for personal clothing, gear and equipment	4 145 000	3 042 900	1 102 100	4 145 000
TOTAL	372 624 400	219 799 034	95 349 817	315 148 851

SCHEDULE 15.2

UNITED NATIONS TRANSITION ASSISTANCE GROUP

Schedule of assessed contributions unpaid as at 31 December 1989

Member States	(United States dollars)			Contributions outstanding for the period	
	Assessments in 1989 a/ b/	Collections in 1989	1 April 1989 to		
			31 March 1990	Total	
AFGHANISTAN	4 067	-	4 067	4 067	
ALBANIA	8 132	8 132	-	-	
ALGERIA	121 987	121 987	-	-	
ANGOLA	4 067	-	4 067	4 067	
ANTIGUA AND BARBUDA	4 067	4 067	-	-	
ARGENTINA	536 741	-	536 741	536 741	
AUSTRALIA	6 383 949	6 383 949	-	-	
AUSTRIA	3 008 996	3 008 996	-	-	
BAHAMAS	16 264	16 264	-	-	
BAHRAIN	16 264	16 264	-	-	
BANGLADESH	4 067	-	4 067	4 067	
BARBADOS	8 132	8 132	-	-	
BELGIUM	4 757 465	4 757 465	-	-	
BELIZE	4 067	-	4 067	4 067	
BENIN	4 067	-	4 067	4 067	
BHUTAN	4 067	-	4 067	4 067	
BOLIVIA	8 132	-	8 132	8 132	
BOTSWANA	4 067	4 067	-	-	
BRAZIL	1 179 202	-	1 179 202	1 179 202	
BRUNEI DARUSSALAM	32 530	32 530	-	-	
BULGARIA	121 987	121 987	-	-	
BURKINA FASO	4 067	-	4 067	4 067	
BURUNDI	4 067	-	4 067	4 067	
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	1 341 850	1 341 850	-	-	
CAMEROON	8 132	7 827	305	305	

SCHEDULE 15.2 (continued)

Member States	Assessments in 1989 a/ b/	Collections in 1989	Contributions outstanding for the period	
			1 April 1989 to 31 March 1990	Total
CANADA	12 564 589	12 564 589	-	-
CAPE VERDE	4 067	-	4 067	4 067
CENTRAL AFRICAN REPUBLIC	8 132	-	8 132	8 132
CHAD	4 067	3 986	81	81
CHILE	65 059	-	65 059	65 059
CHINA	3 952 184	3 952 184	-	-
COLOMBIA	113 854	113 854	-	-
COMOROS	4 067	-	4 067	4 067
CONGO	8 132	-	8 132	8 132
COSTA RICA	16 264	-	16 264	16 264
COTE D'IVOIRE	16 264	-	16 264	16 264
CUBA	73 172	73 172	20	20
CYPRUS	16 264	16 264	-	-
CZECHOSLOVAKIA	2 683 698	2 683 698	-	-
DEMOCRATIC KAMPUCHEA	8 132	-	8 132	8 132
DEMOCRATIC YEMEN	4 067	-	4 067	4 067
DENMARK	2 805 685	2 805 685	-	-
DJIBOUTI	4 067	-	4 067	4 067
DOMINICA	4 067	-	4 067	4 067
DOMINICAN REPUBLIC	24 398	-	24 398	24 398
ECUADOR	24 398	-	24 398	24 398
EGYPT	56 927	56 927	-	-
EL SALVADOR	8 132	-	8 132	8 132
EQUATORIAL GUINEA	8 132	-	8 132	8 132
ETHIOPIA	4 067	4 067	-	-
FIJI	8 132	8 132	-	-
FINLAND	2 073 767	2 073 767	-	-
FRANCE	31 267 277	31 267 277	-	-
GABON	24 398	-	24 398	24 398
GAMBIA	8 132	-	8 132	8 132

SCHEDULE 15.2 (continued)

Member States	Assessments in 1989 a/ b/	Collections in 1989	Contributions outstanding for the period	
			1 April 1989 to 31 March 1990	Total
GERMAN DEMOCRATIC REPUBLIC	5 204 749	5 204 749	-	-
GERMANY, FEDERAL REPUBLIC OF	32 854 977	32 854 977	-	-
GHANA	8 132	8 132	-	-
GREECE	325 298	-	325 298	325 298
GRENADA	4 067	-	4 067	4 067
GUATEMALA	16 264	-	16 264	16 264
GUINEA	4 067	-	4 067	4 067
GUINEA-BISSAU	4 067	4 067	-	-
GUYANA	8 132	-	8 132	8 132
HAITI	4 067	-	4 067	4 067
HONDURAS	8 132	-	8 132	8 132
HUNGARY	170 781	170 781	-	-
ICELAND	121 987	121 987	-	-
INDIA	300 901	300 901	-	-
INDONESIA	121 987	-	121 987	121 987
IRAN (ISLAMIC REPUBLIC OF)	561 138	-	561 138	561 138
IRAQ	97 589	-	97 589	97 589
IRELAND	731 918	731 918	-	-
ISRAEL	170 781	-	170 781	170 781
ITALY	16 224 178	16 224 178	-	-
JAMAICA	8 132	-	8 132	8 132
JAPAN	46 273 471	-	46 273 471	46 273 471
JORDAN	8 132	8 132	-	-
KENYA	8 132	-	8 132	8 132
KUWAIT	235 841	235 841	-	-
LAO PEOPLE'S DEMOCRATIC REPUBLIC	4 067	-	4 067	4 067
LEBANON	8 132	-	8 132	8 132
LESOTHO	4 067	4 067	-	-
LIBERIA	8 132	-	8 132	8 132
LIBYAN ARAB JAMAHIRIYA	227 708	-	227 708	227 708

SCHEDULE 15.2 (continued)

Member States	Assessments in 1989 a/ b/	Collections in 1989	Contributions outstanding for the period	
			1 April 1989 to 31 March 1990	Total
LUXEMBOURG	243 972	243 972	-	-
MADAGASCAR	8 132	-	8 132	8 132
MALAWI	4 067	-	4 067	4 067
MALAYSIA	89 457	89 457	-	-
MALDIVES	4 067	4 067	-	-
MALI	4 067	-	4 067	4 067
MALTA	8 132	8 132	-	-
MAURITANIA	8 132	-	8 132	8 132
MAURITIUS	8 132	-	8 132	8 132
MEXICO	382 224	382 225	382 224	382 224
MONGOLIA	8 132	-	8 132	8 132
MOROCCO	32 530	-	32 530	32 530
MOZAMBIQUE	4 067	4 067	-	-
MYANMAR	8 132	8 132	-	-
NEPAL	4 067	4 067	-	-
NETHERLANDS	6 709 246	6 709 246	-	-
NEW ZEALAND	975 891	975 891	-	-
NICARAGUA	8 132	-	8 132	8 132
NIGER	4 067	-	4 067	4 067
NIGERIA	162 649	-	162 649	162 649
NORWAY	2 236 415	2 236 415	-	-
OMAN	16 264	16 264	-	-
PAKISTAN	48 794	48 794	-	-
PANAMA	16 264	-	16 264	16 264
PAPUA NEW GUINEA	4 067	-	4 067	4 067
PARAGUAY	24 398	-	24 398	24 398
PERU	48 794	-	48 794	48 794
PHILIPPINES	73 192	-	73 192	73 192
POLAND	2 277 077	1 950 000	327 077	327 077
PORTUGAL	146 383	146 383	-	-

SCHEDULE 15.2 (continued)

Member States	Assessments in 1989 a/ b/	Collections in 1989	Contributions outstanding for the period	
			1 April 1989 to 31 March 1990	Total
QATAR	40 662	-	40 662	40 662
ROMANIA	154 516	-	154 516	154 516
RWANDA	4 067	4 067	-	-
SAINT KITTS AND NEVIS	4 067	-	4 067	4 067
SAINT LUCIA	4 067	4 067	-	-
SAINT VINCENT AND THE GRENADINES	4 067	-	4 067	4 067
SAMOA	4 067	-	4 067	4 067
SAO TOME AND PRINCE	4 067	1 000	3 067	3 067
SAUDI ARABIA	829 507	-	829 507	829 507
SENEGAL	4 067	4 067	-	-
SEYCHELLES	4 067	-	4 067	4 067
SIERRA LEONE	8 132	-	8 132	8 132
SINGAPORE	89 457	89 457	-	-
SOLOMON ISLANDS	4 067	-	4 067	4 067
SOMALIA	4 067	-	4 067	4 067
SOUTH AFRICA	1 829 794	-	1 829 794	1 829 794
SPAIN	1 585 823	1 585 823	-	-
SRI LANKA	8 132	8 132	-	-
SUDAN	4 067	-	4 067	4 067
SURINAME	4 067	-	4 067	4 067
SWAZILAND	8 132	-	8 132	8 132
SWEDEN	4 920 114	4 920 114	-	-
SYRIAN ARAB REPUBLIC	32 530	-	32 530	32 530
THAILAND	81 324	81 324	-	-
TOGO	8 132	-	8 132	8 132
TRINIDAD AND TOBAGO	40 662	-	40 662	40 662
TUNISIA	24 398	24 398	-	-
TURKEY	260 239	260 239	-	-
UGANDA	4 067	4 067	-	-
UKRAINIAN SOVIET SOCIALIST REPUBLIC	5 082 762	5 082 762	-	-



SCHEDULE 15.2 (concluded)

Member States	Assessments in 1989 a/ b/	Collections in 1989	Contributions outstanding for the period	
			1 April 1989 to 31 March 1990	Total
UNION OF SOVIET SOCIALIST REPUBLICS	49 977 615	49 977 615	-	-
UNITED ARAB EMIRATES	154 516	-	154 516	154 516
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	24 313 435	24 313 435	-	-
UNITED REPUBLIC OF TANZANIA	4 067	305	3 762	3 762
UNITED STATES OF AMERICA	128 003 753	103 931 088	24 072 665	24 072 665
URUGUAY	32 530	-	32 530	32 530
VANUATU	4 067	-	4 067	4 067
VENEZUELA	463 549	-	463 549	463 549
VIET NAM	8 132	-	8 132	8 132
YEMEN	4 067	-	4 067	4 067
YUGOSLAVIA	374 092	-	374 092	374 092
ZAIRE	8 132	5 398	2 734	2 734
ZAMBIA	8 132	8 135	(3)	(3)
ZIMBABWE	8 134	8 134	-	-
TOTAL	409 555 646	330 467 588	79 088 058	79 088 058

a/ Covers the mandate period from 1 April 1989 to 31 March 1990.

b/ Represents net assessment for the period as specified in a/ above after staff assessment has been applied in accordance with General Assembly resolution 973 (X) of 15 December 1955.

STATEMENT XVI

UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA a/

I. Statement of cumulative income and expenditure for the period
7 November 1989 to 6 May 1990 as at 31 December 1989

(United States dollars)

7 November 1989
to 6 May 1990Income b/

General Assembly appropriation	40 800 000
Interest income	-
Miscellaneous income	-
Total income	40 800 000
Less: Expenditure (schedule 16.1)	7 538 789
<u>Excess of income over expenditure b/</u>	<u>33 261 211</u>

II. Statement of assets and liabilities as at 31 December 1989

(United States dollars)

<u>Assets</u>	<u>1989</u>
Cash	159 841
Assessed contributions unpaid b/ c/ (schedule 16.2)	40 384 378
Accounts receivable	88 328
Deferred charges	70 700
Total assets	<u>40 703 247</u>
<u>Liabilities</u>	
Accounts payable to Member States	-
Accounts payable - other	51 436
Unliquidated obligations for the period	
7 November 1989 to 6 May 1990 (schedule 16.1)	6 717 882
Due to United Nations General Fund (note 6)	672 718
Total liabilities	<u>7 442 036</u>

Fund balance

Balance as at 7 November 1989	-
Add: Excess of income over expenditure for the period 7 November 1989 to 6 May 1990 as at 31 December 1989	33 261 211
Balance as at 31 December 1989 b/	<u>33 261 211</u>
Total liabilities and fund balance	<u>40 703 247</u>

a/ See note 1 (s).

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ See annex II.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 16.1

UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA

Schedule of expenditure for the period 7 November 1989
to 6 May 1990 as at 31 December 1989

(United States dollars)

	<u>Allotments</u>	<u>Disbursements</u>	<u>Unliquidated obligations</u>	<u>Total</u>
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	3 888 400	109 469	-	109 469
Salaries and related cost of staff	6 293 600	255 042	127 659	382 701
Travel and subsistence of military personnel	1 984 500	8 101	27 641	35 742
Rations	-	-	-	-
Rental, maintenance and construction of premises	4 247 000	3 442	-	3 442
Rental of aircraft	8 519 200	10 019	2 214 960	2 224 979
Operation and maintenance of marine vessels	713 000	-	-	-
Communications	218 000	7 210	2 259	9 469
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	3 643 300	-	2 557 455	2 557 455
Purchase of other equipment	6 569 500	396 543	399 726	796 269
Maintenance and operation of motor transport	795 500	662	-	662
Supplies and services	1 842 500	30 172	75 682	105 854
Freight, cartage and express	375 000	247	-	247
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	-	-	-	-
ROTATION OF CONTINGENTS	-	-	-	-
DEATH AND DISABILITY AWARDS	500 000	-	500 000	500 000
WELFARE	-	-	-	-
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	753 500	-	763 500	763 500
Usage factor for personal clothing, gear and equipment	49 000	-	49 000	49 000
TOTAL	40 402 000	820 907	6 717 882	7 538 789

SCHEDULE 16.2

UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA

Schedule of assessed contributions unpaid
as at 31 December 1989

(United States dollars)

Member States	Assessments in 1989 a/ b/	Collections in 1989	<u>Contributions outstanding</u> <u>for the period</u>	
			7 November 1989 to 6 May 1990	Total
Afghanistan	402	-	402	402
Albania	804	-	804	804
Algeria	12 060	-	12 060	12 060
Angola	402	-	402	402
Antigua and Barbuda	402	-	402	402
Argentina	53 065	-	53 065	53 065
Australia	631 140	-	631 140	631 140
Austria	297 480	-	297 480	297 480
Bahamas	1 608	-	1 608	1 608
Bahrain	1 608	-	1 608	1 608
Bangladesh	402	-	402	402
Barbados	804	-	804	804
Belgium	470 340	-	470 340	470 340
Belize	402	-	402	402
Benin	402	-	402	402
Bhutan	402	-	402	402
Bolivia	804	-	804	804
Botswana	402	-	402	402
Brazil	116 580	-	116 580	116 580
Brunei Darussalam	3 216	-	3 216	3 216
Bulgaria	12 060	-	12 060	12 060
Burkina Faso	402	-	402	402
Burundi	402	-	402	402
Byelorussian Soviet Socialist Republic	132 661	-	132 661	132 661
Cameroon	804	-	804	804
Canada	1 242 180	-	1 242 180	1 242 180
Cape Verde	402	-	402	402
Central African Republic	499	-	499	499
Chad	402	-	402	402
Chile	6 432	-	6 432	6 432
China	388 144	-	388 144	388 144

SCHEDULE 16.2 (continued)

Member States	Assessments in 1989 a/ b/	Collections in 1989	<u>Contributions outstanding for the period</u>	
			7 November 1989	Total
			to 6 May 1990	
Colombia	11 256	-	11 256	11 256
Comoros	402	-	402	402
Congo	804	-	804	804
Costa Rica	1 608	-	1 608	1 608
Côte d'Ivoire	1 608	-	1 608	1 608
Cuba	7 235	-	7 235	7 235
Cyprus	1 608	-	1 608	1 608
Czechoslovakia	265 320	-	265 320	265 320
Democratic Kampuchea	804	-	804	804
Democratic Yemen	402	-	402	402
Denmark	277 379	-	277 379	277 379
Djibouti	402	-	402	402
Dominica	402	-	402	402
Dominican Republic	2 412	-	2 412	2 412
Ecuador	2 412	-	2 412	2 412
Egypt	5 629	-	5 629	5 629
El Salvador	804	-	804	804
Equatorial Guinea	499	-	499	499
Ethiopia	402	-	402	402
Fiji	804	-	804	804
Finland	205 020	-	205 020	205 020
France	3 087 880	-	3 087 880	3 087 880
Gabon	2 412	-	2 412	2 412
Gambia	499	-	499	499
German Democratic Republic	514 560	-	514 560	514 560
Germany, Federal Republic of	3 248 160	-	3 248 160	3 248 160
Ghana	804	-	804	804
Greece	32 161	-	32 161	32 161
Grenada	402	-	402	402
Guatemala	1 608	-	1 608	1 608
Guinea	402	-	402	402
Guinea-Bissau	402	-	402	402
Guyana	804	-	804	804
Haiti	402	-	402	402
Honduras	804	-	804	804
Hungary	16 884	-	16 884	16 884
Iceland	12 061	-	12 061	12 061
India	29 749	-	29 749	29 749

SCHEDULE 16.2 (continued)

Member States	Assessments in 1989 a/ b/	Collections in 1989	Contributions outstanding for the period	
			7 November 1989	
			to 6 May 1990	Total
Indonesia	12 060	-	12 060	12 060
Iran (Islamic Republic of)	55 477	-	55 477	55 477
Iraq	9 649	-	9 649	9 649
Ireland	72 359	-	72 359	72 359
Israel	16 884	-	16 884	16 884
Italy	1 603 980	-	1 603 980	1 603 980
Jamaica	804	-	804	804
Japan	4 574 761	-	4 574 761	4 574 761
Jordan	804	-	804	804
Kenya	804	-	804	804
Kuwait	23 316	-	23 316	23 316
Lao People's Democratic Republic	402	-	402	402
Lebanon	804	-	804	804
Lesotho	402	-	402	402
Liberia	804	-	804	804
Libyan Arab Jamahiriya	22 513	-	22 513	22 513
Luxembourg	24 119	-	24 119	24 119
Madagascar	804	-	804	804
Malawi	402	-	402	402
Malaysia	8 844	-	8 844	8 844
Maldives	402	-	402	402
Mali	402	-	402	402
Malta	804	-	804	804
Mauritania	499	-	499	499
Mauritius	804	-	804	804
Mexico	75 576	-	75 576	75 576
Mongolia	804	-	804	804
Morocco	3 216	-	3 216	3 216
Mozambique	402	-	402	402
Myanmar	499	-	499	499
Nepal	402	-	402	402
Netherlands	663 299	-	663 299	663 299
New Zealand	96 480	-	96 480	96 480
Nicaragua	804	-	804	804
Niger	402	-	402	402
Nigeria	16 080	-	16 080	16 080

SCHEDULE 16.2 (continued)

Member States	Assessments in 1989 a/ b/	Collections in 1989	<u>Contributions outstanding for the period</u>	
			7 November 1989	
			to 6 May 1990	Total
Norway	221 100	-	221 100	221 100
Oman	1 608	-	1 608	1 608
Pakistan	4 825	-	4 825	4 825
Panama	1 608	-	1 608	1 608
Papua New Guinea	402	-	402	402
Paraguay	2 412	-	2 412	2 412
Peru	4 825	-	4 825	4 825
Philippines	7 235	-	7 235	7 235
Poland	88 803	-	88 803	88 803
Portugal	14 471	-	14 471	14 471
Qatar	4 019	-	4 019	4 019
Romania	15 276	-	15 276	15 276
Rwanda	402	-	402	402
Saint Kitts and Nevis	402	-	402	402
Saint Lucia	402	-	402	402
Saint Vincent and the Grenadines	402	-	402	402
Samoa	402	-	402	402
Sao Tome and Principe	402	-	402	402
Saudi Arabia	82 008	-	82 008	82 008
Senegal	402	-	402	402
Seychelles	402	-	402	402
Sierra Leone	499	-	499	499
Singapore	8 844	-	8 844	8 844
Solomon Islands	402	-	402	402
Somalia	402	-	402	402
South Africa	180 900	-	180 900	180 900
Spain	321 889	-	321 889	321 889
Sri Lanka	804	-	804	804
Sudan	402	-	402	402
Suriname	402	-	402	402
Swaziland	804	-	804	804
Sweden	486 421	-	486 421	486 421
Syrian Arab Republic	3 216	-	3 216	3 216
Thailand	8 039	-	8 039	8 039
Togo	499	-	499	499
Trinidad and Tobago	4 019	-	4 019	4 019
Tunisia	2 412	-	2 412	2 412

SCHEDULE 16.2 (continued)

Member States	Assessments in 1989 <u>a/ b/</u>	Collections in 1989	<u>Contributions outstanding for the period</u> 7 November 1989 to 6 May 1990	
				Total
Turkey	25 728	-	25 728	25 728
Uganda	402	-	402	402
Ukrainian Soviet Socialist Republic	502 500	-	502 500	502 500
Union of Soviet Socialist Republics	4 936 410	-	4 926 410	4 936 410
United Arab Emirates	15 276	-	15 276	15 276
United Kingdom of Great Britain and Northern Ireland	2 400 768	-	2 400 768	2 400 768
United Republic of Tanzania	402	-	402	402
United States of America	12 535 896	-	12 535 896	12 535 896
Uruguay	3 216	-	3 216	3 216
Vanuatu	402	-	402	402
Venezuela	45 828	-	45 828	45 828
Viet Nam	804	-	804	804
Yemen	402	-	402	402
Yugoslavia	36 984	-	36 984	36 984
Zaire	804	-	804	804
Zambia	804	-	804	804
Zimbabwe	804	-	804	804
Total	<u>40 384 378</u>	<u>-</u>	<u>40 384 378</u>	<u>40 384 378</u>

a/ Covers mandate periods from 7 November 1989 to 6 May 1990.

b/ Represents net assessment for the period as specified in a/ above after staff assessment has been applied in accordance with General Assembly resolution 973 (X) of 15 December 1955.

STATEMENT XVII

UNITED NATIONS PEACE-KEEPING FORCE IN CYPRUS a/

I. Statement of cumulative income and expenditure for the period 27 March 1964 to 31 December 1989

(United States dollars)

	1964 through 31 December 1987	For the biennium 1988-1989 ended 31 December 1989	Total
<u>Income b/</u>			
Pledged contributions	382 957 241	36 230 467	419 187 708
Public donations	18 419	-	18 419
Interest income	7 823 740	1 541 197	9 364 937
Miscellaneous income	6 613 744	20 146	6 633 890
Total income	397 413 144	37 791 810	435 204 954
<u>Expenditure</u>			
Personnel services	57 972 771	10 911 981	68 884 752
Equipment and supplies	82 193 916	8 716 637	90 910 553
Others	31 377 436	3 947 805	35 325 241
Extra and extraordinary costs of Governments providing contingents	217 197 680	15 101 797	232 299 477
Total expenditure (schedule 17.1)	388 741 803	38 678 220	427 420 023
Excess of income over expenditure	8 671 341	(886 410)	7 784 931
Less: Adjustment for prior period	(50 000) c/	(16 885) c/	(66 885) c/
<u>Net excess of income over expenditure b/</u>	8 621 341	(903 295)	7 718 046

II. Statement of assets and liabilities as at 31 December 1989

(United States dollars)

		1989	1987
<u>Assets</u>			
Cash		8 805 238	5 912 352
Pledged contributions unpaid b/ (schedule 17.2)		6 990 819	6 779 987
Accounts receivable		603 344	756 940
Deferred charges		43 815	-
Due from United Nations General Fund (note 6)		144 067	-
Total assets		16 587 283	13 449 279
<u>Liabilities</u>			
Accounts payable		6 015 926	888 973
Unliquidated obligations for current period (schedule 17.1)		2 853 311	-
Unliquidated obligations for prior period		-	3 833 977
Due to United Nations General Fund (note 6)		-	104 988
Total liabilities		8 869 237	4 827 938
<u>Fund balance</u>			
Balance as at 1 January 1988		8 621 341	5 749 217
Add: Net excess of income over expenditure		(903 295)	2 872 124
Balance as at 31 December 1989 b/		7 718 046	8 621 341
Total liabilities and fund balance		16 587 283	13 449 279

a/ See note 1 (t).

b/ Includes pledged contributions unpaid irrespective of collectibility.

c/ Represents cancellation of unpaid pledges.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 17.1

UNITED NATIONS PEACE-KEEPING FORCE IN CYPRUS

Schedule of cumulative expenditure for the period 27 March 1964 to 31 December 1989

(United States dollars)

	Expenditure during 1988-1989 biennium ended 31 December 1989				Inception to date
	Allotments issued	Disbursements	Unliquidated obligations	Total	
Personnel services					
Salaries and wages	2 803 000	2 793 614	-	2 793 614	20 149 652
Payroll of local staff	5 659 700	4 880 488	729 902	5 610 390	31 536 628
Common staff costs	2 320 200	2 283 320	86 174	2 369 494	12 343 297
Travel and subsistence of staff	139 000	131 677	6 806	138 483	4 855 175
Total personnel services	10 921 900	10 089 099	822 882	10 911 981	68 884 752
Equipment and supplies					
Rations	2 714 300	2 536 107	178 221	2 714 328	35 255 965
Maintenance and operation of transportation equipment	3 368 300	2 446 050	900 364	3 346 414	28 864 667
Freight and cartage	57 300	60 225	-	60 225	738 757
Miscellaneous supplies and services	2 148 900	1 862 085	286 793	2 148 878	23 755 738
Stationery and office supplies	68 900	53 902	13 406	67 308	537 437
Purchase of motor transport and mobile equipment	-	-	-	-	137 557
Purchase of miscellaneous operational equipment	397 000	164 404	215 080	379 484	1 560 207
Total equipment and supplies	8 754 700	7 122 773	1 593 864	8 716 637	90 910 553
Other					
Rental of premises	2 703 600	2 330 437	363 670	2 694 107	20 151 468
Communications	215 000	217 694	29 358	247 052	3 537 213
Rotation of contingents	1 041 600	961 378	43 457	1 004 835	11 525 081
Personal mail and postage	1 900	1 731	80	1 811	111 479
Extra and extraordinary costs of Governments providing contingents - for current year	-	-	-	-	-
Total other	3 962 100	3 511 240	436 565	3 947 805	35 325 241
Total for the above	23 638 700	20 723 112	2 853 311	23 576 423	195 120 546
Add: Extra and extraordinary costs of Governments providing contingents - for prior years	15 101 800	15 101 797	-	15 101 797	232 299 477
Total obligations (statement XVII) ^{a/}	38 740 500	35 824 909	2 853 311	38 678 220	427 420 023

^{a/} Obligations recorded in the Special Account for the United Nations Peace-Keeping Force in Cyprus are limited to the funds available to the Secretary-General through voluntary contributions pledged or paid to the account to meet the cost to the United Nations of maintaining the Force. Since the inception of the Force, the cumulative unrecorded obligations, as at 31 December 1989, amounted to some \$170.0 million. The comparable figure as at 31 December 1987 was \$156.9 million.

SCHEDULE 17.2

UNITED NATIONS PEACE-KEEPING FORCE IN CYPRUS

Schedule of pledged contributions unpaid as at 31 December 1989

(United States dollars)

Member States	Pledged contributions unpaid as at 1 January 1988	Adjustments for prior periods	Pledges made during 1988-1989	Collections during 1988-1989	(Gain)/Loss on exchange	Pledged contributions unpaid as at 31 December 1989
ANTIGUA AND BARBUDA	-	-	500	500	-	-
AUSTRALIA	-	-	200 000	200 000	-	-
AUSTRIA	2 125 000	-	500 000	250 000	-	2 375 000 a/
BAHAMAS	-	-	2 000	2 000	-	-
BARBADOS	-	-	2 000	2 000	-	-
BELGIUM	-	-	526 313	526 313	-	-
BRUNEI DARUSSALAM	-	-	3 000	3 000	-	-
CAMEROON	4 355	-	772	5 127	-	-
CYPRUS	-	-	2 212 175	2 190 411	21 764	-
DENMARK	1 859 162	-	459 920	230 847	-	2 088 235 a/
GERMANY, FEDERAL REPUBLIC OF	-	-	3 172 718	3 172 718	-	-
GREECE	-	-	2 000 000	2 000 000	-	-
ICELAND	-	-	17 827	17 827	-	-
INDIA	-	-	10 000	10 000	-	-
ITALY	34 517	-	915 385	915 385	-	-
JAMAICA	-	-	2 000	2 000	-	34 517
JAPAN	-	-	400 000	400 000	-	-
LIBERIA	1 500	(1 500) b/	-	-	-	-
LUXEMBOURG	-	-	16 725	16 725	-	-
MALAYSIA	-	-	5 000	5 000	-	-
NIGERIA	-	-	2 500	2 500	-	-
NORWAY	-	-	1 220 000	1 220 000	-	-
PAKISTAN	-	-	6 000	6 000	-	-
SENEGAL	4 000	(4 000) b/	-	-	-	-
SPAIN	-	-	387 647	219 580	-	168 067
SWEDEN	2 725 000	-	-	400 000	-	2 325 000 a/
SWITZERLAND	-	-	2 498 153	2 522 653	(24 500)	-
THAILAND	-	-	1 000	1 000	-	-
TOGO	-	-	1 572	1 572	-	-
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	-	-	4 218 724	4 218 724	-	-
UNITED STATES OF AMERICA	11 385	(11 385) b/	17 436 000	17 436 000	-	-
URUGUAY	-	-	4 500	4 500	-	-
VENEZUELA	-	-	5 000	5 000	-	-
ZAMBIA	-	-	2 000	2 000	-	-
ZIMBABWE	15 068	-	1 036	1 036	-	-
TOTAL	6 779 987	(15 885)	36 230 467	36 005 486	(2 736)	6 990 819

a/ Payment of contributions pledged will be made in whole or in part by means of an offset against government claims for reimbursement of cost in respect of the Force in Cyprus.

b/ Represents cancellation of unpaid pledges.

STATEMENT XVIII

TECHNICAL CO-OPERATION ACTIVITIES a/

I. Combined statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989
(United States dollars)

	United Nations	UNCTAD	UNCHS	Africa	Asia and the Pacific	Europe	Regional commissions			Total
							Latin America and the Caribbean	Western Asia		
Income										
Allocations	307 984 510	30 035 865	38 777 199	27 252 664	25 887 049	1 753 215	11 326 805	5 167 606	448 184 913	
Contributions	38 370 999	6 953 179	2 261 874	1 302 601	16 154 217	-	9 887 733	80 831	75 011 434 b/	
Interest income	3 377 985	313 941	118 481	1 658 457	848 423	-	681 575	28 279	7 047 141	
Miscellaneous income	1 015 709	497 704	-	65 606	-	-	9 723	17 469	1 606 211	
Total income	350 769 203	37 800 689	41 157 554	30 279 328	42 889 689	1 753 215	21 905 836	5 294 185	531 849 699	
Expenditure										
Staff and other personnel costs	139 858 063	18 723 562	16 163 673	14 674 411	18 261 606	929 408	12 717 589	3 637 954	224 966 266	
Travel	17 495 820	5 177 959	1 136 916	3 944 679	2 440 992	218 933	1 475 663	576 383	32 447 345	
Contractual services	13 009 970	1 958 829	8 732 020	604 332	5 029 091	86 231	762 931	142 000	28 562 404	
Operating expenses	15 012 928	1 136 644	1 505 228	1 313 946	2 168 826	56 833	1 200 453	175 638	22 570 496	
Acquisitions	70 073 644	1 607 149	6 419 550	2 177 363	1 329 393	56 522	838 414	152 647	82 654 682	
Fellowships	60 138 992	4 654 196	2 479 607	5 000 114	8 975 900	240 301	2 436 103	362 346	84 287 559	
Total project costs	315 589 417	31 495 339	36 436 994	27 694 845	38 205 808	1 588 228	19 431 153	5 046 968	475 488 752	
Programme support costs	36 034 853	3 620 914	4 294 192	3 155 334	4 646 402	164 987	2 269 521	350 900	54 537 103 c/	
Total expenditure	351 624 270	35 116 253	40 731 186	30 850 179	42 852 210	1 753 215	21 700 674	5 397 868	530 025 855	
Excess of income over expenditure	(855 067)	2 684 436	426 368	(570 851)	37 479	-	205 162	(103 683)	1 823 844	
II. Combined statement of assets and liabilities as at 31 December 1989										
Assets										
Cash	21 003 661	50 906 532	1 251 078	8 260 575	24 702 787	-	4 061 254	165 159	110 351 048	
Pledged contributions unpaid	819 481	-	155 056	3 730 093	-	-	433 408	-	5 138 038	
Accounts receivable	3 370 731	3 224 545	210 554	1 512 329	615 725	10 671	1 316 291	347 580	10 608 426	
Due from UNDP, UNFPA and UNEP for excess of expenditure over funds provided	49 803 565	1 877 813	7 991 179	1 762 917	5 398 041	325 970	424 891	692 902	68 277 278	
Unspent allocations	240 252 138	37 069 961	5 729 923	9 369 813	19 585 212	2 265 305	7 831 641	402 890	322 506 883 d/	
Interfund balances receivable	2 054 515	899 374	-	-	314 273	245 498	-	-	3 513 660	
Due from United Nations General Fund (note 6)	4 313 895	-	280 314	312 485	-	175 476	604 244	-	5 686 404	
Deferred charges and other assets	23 889 724	-	25 792	1 024 625	436 699	-	29 638	-	25 406 478	
Total assets	345 507 702	93 978 225	15 643 896	25 972 837	51 052 737	3 022 920	14 701 367	1 608 531	551 488 215	

II. Combined statement of assets and liabilities as at 31 December 1989

STATEMENT XVIII (continued)

III. Comparative statement of income and expenditure for the bienniums 1988-1989 and 1986-1987

(United States dollars)

	1989	1987 \$/
<u>Income</u>		
Allocations	448 184 913	392 228 322
Contributions	75 011 434 c/	57 985 659
Interest income	7 047 141	4 590 540
Miscellaneous income	1 606 211	1 558 921
Total income	531 849 699	456 363 442
(schedule 18.1)		
<u>Expenditure</u>		
Staff and other personnel costs	224 956 266	197 550 498
Travel	32 447 345	17 559 292
Contractual services	28 562 404	28 656 292
Operating expenses	22 570 496	18 800 683
Acquisitions	82 654 682	87 816 392
Fellowships	84 287 559	60 209 741
Total project costs	475 488 752	410 592 898
Programme support costs	54 537 103	46 487 000
Total expenditure	530 025 855	457 079 898
(schedule 18.1)		
Excess of income over expenditure	1 823 844	(716 456)

IV. Comparative statement of assets and liabilities at 31 December 1989 and 31 December 1987

<u>Assets</u>		
Cash	110 351 048	73 014 129
Pledged contributions unpaid	5 138 038	6 377 831
Accounts receivable	10 608 426	5 727 265
Due from UNDP, UNFPA and UNEP for excess of expenditure over funds provided	68 277 278	44 834 695
Unspent allocations	322 506 883	268 311 346
Interfund balances receivable	3 513 660	2 925 506
Due from United Nations General Fund	5 686 404	2 594 767
Deferred charges and other assets	25 406 478	21 109 227
Total assets	551 488 215	424 994 766

STATEMENT XVIII (concluded)

	1989	1987 £/
<u>Liabilities</u>		
Accounts payable	75 794 683	15 365 354
Unliquidated obligations	68 395 800	64 855 266
Unliquidated obligations for future years	21 754 163	18 912 552
Interfund balances payable	3 513 660	2 925 506
Due to special accounts for programme support costs	4 421 165	1 485 001
Due to United Nations General Fund	2 486 845	5 898 699
Operating fund	472 421	376 987
Deferred income	347 691 828	291 178 145
Total liabilities	524 530 565	400 997 510
<u>Fund balance</u>		
Balance available 1 January 1988	25 133 806 ^{e/}	24 713 712
Add: Excess of income over expenditure	1 823 844	(716 456)
Balance available 31 December 1989	26 957 650	23 997 256
Total liabilities and fund balance	551 488 215	424 994 766

a/ See note 1 (u).

b/ Includes contribution-in-kind in the amount of \$62,146 from the Government of Canada.

c/ See note 1 (x)(i) and (ii).

d/ Comprises unspent allocations from UNDP and UNFPA (see note 13, tables 1, 2 and 3), plus unspent allocations in respect of UNEP, UNDP- and UNFPA-administered trust funds.

e/ Includes fund balance at 31 December 1987 in the amount of \$1,136,550 of the Trust Fund for the United Nations Disaster Relief Office Technical Co-operation Activities administered at Geneva.

f/ Comparative figures revised to conform to current presentation.

The accompanying notes are an integral part of the financial statements.

TECHNICAL CO-OPERATION ACTIVITIES

Schedule of income and expenditure by year for the biennium 1988-1989 ended 31 December 1989

(United States dollars)

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SCHEDULE 18.1 (concluded)

	Income			Expenditure		
	1988	1989	Total	1988	1989	Total
VI. Economic Commission for Europe						
Regular budget (schedule 18.2)	116 922	200 583	317 505	116 922	200 583	317 505
UNFPA	334 210	328 141	662 351	334 210	328 141	662 351
UNDP	348 660	424 699	773 359	348 660	424 699	773 359
Total	799 792	953 423	1 753 215	799 792	953 423	1 753 215
VII. Economic Commission for Latin America and the Caribbean						
Regular budget (schedule 18.3)	681 000	1 286 911	1 967 911	681 000	1 286 911	1 967 911
Trust funds (schedule 18.2)	5 383 646	5 195 385	10 579 031	5 428 266	4 945 603	10 373 869
UNFPA	2 053 965	2 325 760	4 379 725	2 053 965	2 325 760	4 379 725
UNDP	2 156 768	2 822 401	4 979 169	2 156 768	2 822 401	4 979 169
Total	10 275 379	11 630 457	21 905 836	10 319 999	11 380 675	21 700 674
VIII. Economic and Social Commission for Western Asia						
Regular budget (schedule 18.3)	1 104 314	1 243 421	2 347 735	1 104 314	1 243 421	2 347 735
Trust funds (schedule 18.2)	105 929	669 816	775 745	99 767	779 661	879 428
UNFPA	687 810	1 043 414	1 731 224	687 810	1 043 414	1 731 224
UNDP	227 159	212 322	439 481	227 159	212 322	439 481
Total	2 125 212	3 168 973	5 294 185	2 119 050	3 278 818	5 397 868
IX. Total						
Regular budget	12 850 971	18 418 828	31 269 799	12 850 971	18 418 828	31 269 799
Trust funds	48 769 765	51 766 421	100 536 186	49 303 278	49 429 064	98 732 342
UNFPA	31 407 732	40 597 145	72 004 877	31 407 732	40 597 145	72 004 877
UNDP	155 284 389	172 734 448	328 018 837	155 284 389	172 734 448	328 018 837
Grand total	248 312 857	283 536 842	531 849 699	248 846 370	281 179 485	530 025 855
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SCHEDULE 10.2

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY TRUST FUNDS

Combined schedule of income and expenditure and fund balance for the biennium 1988-1989 ended 31 December 1989

(United States dollars)

	Income					
	Allocations, contributions received, interest and miscellaneous income	Add: pledged contributions	Less: deferred income	Total income	Expenditure	Fund balance 31 December 1989
Fund balance 1 January 1988						
I. PROJECTS ADMINISTERED BY THE UNITED NATIONS						
Projects financed by recipient Governments						
India	21 379	-	102 448	1 004 231	933 360	92 250
Iraq	43 141	-	49 327	242 136	(4 696)	289 973
Libyan Arab Jamahiriya	75	-	-	1 094	-	1 169
Malaysia	78 865	-	18 748	1 659	-	80 524
Mali	122 721	-	-	36 058	17 552	141 227
Niger	24 749	-	-	(29 369)	(4 620)	-
Pakistan	111 903	-	-	(111 903)	-	-
Saudi Arabia	-	-	-	720	-	720
Uganda	189 422	-	593 930	4 017 535	3 943 281	263 676
United Arab Emirates	18 031	-	1 455	470	9 725	8 776
United Republic of Tanzania	48 439	-	109 185	127 554	157 184	18 809
Subtotal	658 725	-	875 093	5 290 185	5 051 786	897 124
Associate experts						
Austria	7 239	-	-	1 373	-	8 612
Belgium	176 877	-	2 131 505	1 167 942	1 195 923	148 896
Denmark	70 404	-	708 701	312 599	323 095	59 908
Finland	18 485	-	153 335	62 169	52 910	27 744
France	76 443	-	565 375	500 148	545 740	30 851
Germany, Federal Republic of	111 727	-	753 284	1 337 415	1 367 134	82 008
Italy	(16 391)	-	896 857	1 809 361	1 724 201	68 769
Japan	56 397	-	26 839	212 406	234 260	34 543
Netherlands	52 679	-	650 600	3 379 544	3 358 469	73 754
Norway	55 805	-	19 816	(21 687)	24 398	9 720
Sweden	17 663	-	230 354	142 118	122 060	37 721
Switzerland	20 870	-	69 873	195 470	198 023	18 317
Subtotal	648 198	-	6 206 539	9 098 858	9 146 213	600 843

SCHEDULE 18.2 (continued)

	Income					
	Allocations, contributions received, interest and miscellaneous income	Add, pledged contributions	Less: deferred income	Total income	Expenditure	Fund balance 31 December 1989
<u>Other Projects financed by donor Governments</u>						
Australia	20 396	-	14 187	6 209	109 289	1 430
Canada/CIDA	3 330	-	5 689	(2 359)	1 552	6 881
Denmark	83 240	-	4 808	78 432	85 235	2 553
Finland	47 973	-	-	47 973	-	56 313
Japan	16 649 941	-	5 500 876	11 149 065	12 459 756	40 715
Norway	360 967	-	156 306	204 661	190 620	115 608
Sweden	538 466	-	115 065	423 401	351 910	219 673
Subtotal	17 704 313	-	5 796 931	11 907 382	13 198 362	443 173
<u>UNDP-administered trust funds</u>						
Trust Fund for the Training in the USSR of Specialists from Developing Countries UNDP/CIDA Trust Fund for the Pakistan National Household Survey	(11 705)	-	-	(11 705)	(11 705)	-
Capability Programme UNDP Trust Fund for Developing Countries	1 369 867	-	-	1 369 867	1 369 867	-
Afflicted by Famine and Malnutrition UNDP/United Support of Artists for Africa Trust Fund Programme	36 675	-	-	36 675	36 675	-
United Nations Capital Development Fund United Nations Development Fund for Women	(41 830) 4 805 960 295 435	-	-	(41 830) 4 805 960 295 435	(41 830) 4 805 960 295 435	-
United Nations Fund for Science and Technology for Development United Nations Neighborhood Programme for Namibia	53 766 793 071 8 534	-	-	53 766 793 071 8 534	53 766 793 071 8 534	-
United Nations Trust Fund for Operational Programme in Lesotho United Nations Trust Fund for Assistance to Refugee-Related Development Projects in Africa	42 011 775 750	-	-	42 011 775 750	42 011 775 750	-
United Nations Trust Fund for Public Administration and Finance in Africa	8 127 534	-	-	8 127 534	8 127 534	-
Subtotal	-	-	-	-	-	-

SCHEDULE 18.2 (continued)

	Fund balance 1 January 1988	Income				Expenditure	Fund balance 31 December 1989
		Allocations, contributions received, interest and miscellaneous income	Add: pledged contributions	Less: deferred income	Total income		
Other trust funds							
Ishida Foundation	98	-	-	-	-	-	98
Tokai Bank Foundation	2 072	220	-	-	220	1 489	803
Trust Fund for Interest on the Contribution to the United Nations Special Account	134 025	(94 815)	-	1 661	(96 476)	37 286	263
Trust Fund for International Co-operation for Development	(814)	-	-	-	-	(814)	-
Trust Fund for the United Nations Centre on Transnational Corporations Technical Co-operation Programme	1 211 290	1 756 678	581 187	581 187	1 756 678	2 569 714	398 254
Trust Fund to Provide Advisory Services to Developing Countries in Matters of Policy, Laws, Regulations and Contracts Relating to Transnational Corporations ^a	84 644	760 715	-	-	760 715	120 744	724 615
UNDRP	1 136 550	3 835 156	10 000	10 000	3 835 156	2 961 326	2 010 380
UNFPA	-	1 636 602	-	-	1 636 602	1 636 602	-
UNICEF	28 085	67 151	-	4 031	63 120	43 839	47 366
United Nations Educational and Training Programme for Southern Africa	1 670 352	9 028 421	-	58 716	8 969 705	9 050 745	1 589 312
United Nations Fund for Drug Abuse Control	(1 518)	1 546 626	-	-	1 546 626	1 450 733	94 375
United Nations Fund for Namibia	712	31 105	-	-	31 105	14 972	16 845
Voluntary Fund for the United Nations Decade for Women	366 262	(361 541)	-	-	(361 541)	-	4 721
United Nations Decade for Disabled Persons	-	-	-	-	-	10 405	(10 405) ^{a/}
Subtotal	4 631 758	18 206 318	591 187	655 595	18 141 910	17 897 041	4 876 627
Total United Nations projects, schedule 18.4	7 672 834	65 508 840	591 187	13 534 158	52 565 869	53 420 936	6 817 767
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SCHEDULE 18.2 (continued)

	Fund balance 1 January 1988	Allocations, contributions received, interest and miscellaneous income	Income			Total income	Expenditure	Fund balance 31 December 1989
			Add: pledged contributions	Less: deferred income				
11. PROJECTS ADMINISTERED BY THE UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT (UNCTAD)								
Projects financed by donor Governments								
Africa	501	-	-	-	-	501	-	-
Algeria/Argentina/Cameroon/ Chile/Colombia/Costa Rica/ Côte d'Ivoire/Jordan/Indonesia/ Korea/Oman/Panama/Thailand/ Uruguay/Cyprus	9 603	79 743	-	-	-	79 743	65 434	23 912
Austria/Japan/Netherlands/Norway/ Germany, Federal Republic of/ Saudi Arabia/Sweden/Switzerland/ United States of America	123 711 129 689	628 703 448 651	-	-	-	628 703 448 651	635 805 464 596	116 609 113 744
Belgium	16 819	2 990	-	-	-	2 990	-	19 809
Brazil/Egypt/Mexico/Nigeria/ Pakistan	86 195	131 652 46 693	-	-	-	131 652 46 693	37 931 108 431	93 721 24 457
Canada	112 147	2 538 678	-	-	-	2 538 678	1 631 819	1 019 006
Finland/Ghana/Norway/Sweden	80 225	532 769	-	-	-	532 769	413 266	199 728
Finland/Netherlands/Italy/Sweden/ Germany, Federal Republic of/Belgium	30 282	1 422 134	-	-	-	1 422 134	327 851	1 124 565
Italy	26 353	73 109	-	-	-	73 109	77 688	21 774
Japan	132 209	101 283	-	-	-	101 283	189 184	44 308
Netherlands	584	553 027	-	-	-	553 027	295 642	257 969
Norway/Sweden	329 612	(178 356)	-	-	-	(178 356)	103 316	47 940
Saudi Arabia/Norway	119 139	552 855	-	-	-	552 855	271 011	400 983
Sweden	34 416	647 392	-	-	-	647 392	433 383	248 425
Switzerland/Thailand								
Trinidad and Tobago/Germany, Federal Republic of/Netherlands/ Indonesia/Italy	3 040 194 020 583	5 488 34 398 4 085	-	-	-	5 488 34 398 4 085	6 651 430 (30 466)	1 877 227 988 35 134
Tunisia								
Union of Soviet Socialist Republics								
United Kingdom of Great Britain and Northern Ireland								
Subtotal	1 429 128	7 681 572	-	-	-	7 681 572	5 080 388	4 030 312
Other trust funds								
Public donations	642	83 252	-	-	-	83 252	-	83 894

SCHEDULE 18.2 (continued)

	Fund balance 1 January 1988	Income				Fund balance 31 December 1989
		Allocations, contributions received, interest and miscellaneous income	Add: pledged contributions	Less: deferred income	Total income	
UNDP-administered trust funds						
Sectoral Adviser Trust Funds	-	748 594	-	-	748 594	-
United Nations Fund for Science and Technology for Development	-	37 993	-	-	37 993	-
Trust Fund for Economic and Technical Co-operation among Developing Countries	-	410 677	-	-	410 677	-
Trust Fund for Non-governmental Liaison Service/Geneva	-	141 250	-	-	141 250	-
Trust Fund for the Training in the USSR of Specialists from Developing Countries	-	800 758	-	-	800 758	-
Subtotal	-	2 139 272	-	-	2 139 272	-
Total UNCTAD projects, schedule 18.5	1 429 770	9 904 096	-	-	9 904 096	4 114 206

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III. PROJECTS ADMINISTERED BY THE
UNITED NATIONS CENTRE FOR
HUMAN SETTLEMENTS (Habitat)

Associate experts

Austria	16 010	(4 913)	-	-	(4 913)	11 097
Belgium	2 201	191 088	61 471	36 374	216 185	-
Denmark	18 196	442 848	-	69 103	373 745	57 523
Finland	-	76 952	-	49 599	27 353	2 765
Germany, Federal Republic of	-	535 147	-	-	535 147	466 629
Italy	-	391 528	-	139 429	252 099	76 643
Japan	-	58	-	-	58	1 095
Netherlands	85	127 041	33 179	-	160 220	-
Norway	763	80	-	-	80	1 519
Sweden	32 662	(9 448)	-	-	(9 448)	23 214
Switzerland	814	(814)	-	-	(814)	-
Subtotal	70 731	1 749 567	94 650	294 505	1 549 712	640 485

SCHEDULE 18.2 (continued)

	Income				
	Allocations, contributions received, interest and miscellaneous income	Add: pledged contributions	Less: deferred income	Total income	Fund balance 31 December 1989
<u>Other projects financed by donor Governments</u>					
Burkina Faso	940	4 197	-	4 197	5 138
Libyan Arab Jamahiriya	110 529	265 565	-	763 697	874 225
Mali	31 556	-	-	(3 420)	-
Somalia	31 378	-	-	13 780	42 277
Subtotal	174 403	269 762	-	778 254	921 640
UNEP	-	-	-	(51 815)	(51 815)
<u>UNDP-administered trust funds</u>					
United Nations Capital Development Fund	-	-	-	2 721 562	2 721 562
United Nations Trust Fund for Operational Programme in Lesotho and Sectoral Support	-	-	-	165 547	165 547
Subtotal	-	-	-	2 887 109	2 887 109
Total UNCHS projects, schedule 18.6	245 134	364 412	294 505	5 163 260	4 736 892
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IV. PROJECTS ADMINISTERED BY THE ECONOMIC COMMISSION FOR AFRICA (ECA)

<u>United Nations Trust Fund for African Development</u>							
African Development Bank	6 913	1 103	-	-	1 103	-	8 036
African Member States	5 037 545	813 967	253 448	5 000	1 062 415	767 574	5 332 386
Belgium	481 700	90 751	-	-	90 752	325 645	246 807
China	55 140	4 734	-	-	4 734	54 772	5 102
Colombia	-	3 048	-	1 000	2 048	2 048	-
Finland	26 757	11 263	-	-	11 263	21 310	16 710
France	-	62 500	62 500	62 500	62 500	-	62 500
Germany, Federal Republic of	341 073	500 460	-	-	500 460	718 716	122 817

SCHEDULE 18.2 (continued)

	Fund balance 1 January 1988	Income				Fund balance 31 December 1989
		Allocations, contributions received, interest and miscellaneous income	Add: pledged contributions	Less: deferred income	Total income	
Greece	12 043	(12 043)	-	-	(12 043)	-
India	275 433	269 991	-	-	269 991	443 914
Netherlands	1 084 137	339 986	-	-	339 986	1 125 648
Norway	26 794	4 162	-	-	4 162	11 389
SAREC	-	4 814	-	-	4 814	4 814
Sweden	832 796	157 164	-	-	157 164	506 799
Switzerland	-	23 654	-	-	23 654	23 654
Turkey	10 206	1 625	-	-	1 625	11 831
United States of America	424 785	112 840	-	-	112 840	537 170
Canadian International Development Agency	-	231 402	-	-	231 402	9 350
Carnegie Foundation	24 682	46 908	-	-	46 908	71 590
Economic Community for West African States	155 162	24 697	-	-	24 697	179 859
Ford Foundation	86 146	99 537	-	-	99 537	21 156
Intergovernmental Committee for Migration	92 100	50 409	-	-	50 409	39 032
International Development Research Centre	50 004	177 404	-	-	177 404	21 525
International Planned Parenthood Foundation	31 416	4 884	-	-	4 884	36 300
Permanent Inter-State Committee for Drought Control in the Sahel	6 537	705	-	-	705	7 242
Rockefeller Foundation	9 013	1 436	-	-	1 436	10 449
United Nations Centre on Transnational Corporations	11 487	(11 487)	-	-	(11 487)	-
Subtotal	9 081 889	3 015 914	315 948	68 500	3 263 363	8 856 080
Transport and Communications Decade in Africa						
African Member States	581 724	92 151	3 017	18 300	76 868	658 592
Barbados	2 602	292	-	-	292	2 894
Cyprus	1 602	207	-	-	207	1 809
Philippines	9 613	929	-	-	929	10 542
Yemen	2 000	-	-	-	-	2 000
Subtotal	597 541	93 579	3 017	18 300	78 296	675 837

SCHEDULE 18.2 (continued)

	Income					
	Allocations, contributions received, interest and miscellaneous income	Add: pledged contributions	Less: deferred income	Total income	Expenditure	Fund balance 31 December 1989
<u>African Institute for Economic Development and Planning</u>						
African Member States	1 651 670	-	-	32 715	108 274	1 576 111
Sweden	783	-	-	(783)	-	-
UNEP	3 459	-	-	(3 459)	-	-
Subtotal	1 655 912	-	-	28 473	108 274	1 576 111
<u>Other trust funds</u>						
Belgium	2 480	-	-	(2 480)	-	-
Canada	(69)	-	-	138	69	-
Canada/IDRC	7 062	-	-	(7 062)	-	-
Finland	4 658	-	-	(4 658)	-	-
Germany, Federal Republic of	12 071	-	-	(11 071)	-	-
Netherlands	162 141	-	-	(162 141)	-	-
Nigeria	46 837	-	-	(46 837)	-	-
Sweden	44 302	-	-	(44 302)	-	-
Switzerland	19 568	-	-	(19 568)	-	-
United States of America	25 310	-	-	(25 310)	-	-
UNCTC	3 476	-	-	(3 476)	-	-
UNEP	16 701	-	-	(16 701)	-	-
Subtotal	343 537	-	-	(343 468)	69	-
<u>UNDP-administered trust funds</u>						
UNDP Trust Fund	-	-	-	975 489	975 489	-
Subtotal	-	-	-	975 489	975 489	-
Total ECA projects, schedule 18.7	11 678 879	318 965	86 800	4 002 153	4 573 004	11 108 028
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SCHEDULE 18.2 (continued)

	Fund balance 1 January 1988	Allocations, contributions received, interest and miscellaneous income	Income		Total income	Expenditure	Fund balance 31 December 1989
			Add: pledged contributions	Less: deferred income			
Projects financed by donor Governments							
Australia	-	1 640 534	-	664 648	975 886	975 886	-
Australia/China/India/Nepal/Pakistan/ Philippines/Republic of Korea/ Sri Lanka/Thailand	31 136	484 886	-	98 887	385 999	413 018	4 117
Australia/Japan/Netherlands	207 878	711 821	-	338 014	373 807	312 276	269 409
Australia/Malaysia/Philippines	149 207	872 878	-	183 440	689 438	735 228	103 417
Australia/New Zealand	14 708	(14 708)	-	-	(14 708)	-	-
Bangladesh/Brunei Darussalam//China/India/ Indonesia/Iran (Islamic Republic of)/ Malaysia/Nepal/Pakistan/ Philippines/ Republic of Korea/Thailand	6 937	144 720	-	44 770	99 950	81 443	25 444
Canada	6 772	63 858	-	46 538	17 320	6 854	17 238
China	9 543	30 25	-	155 012	239 913	231 438	18 018
Czechoslovakia	-	609	-	600	9	-	9
Democratic People's Republic of Korea	11 037	656 771	-	272 381	384 390	395 427	-
Denmark	21 869	38 142	-	39 527	(1 385)	1 962	18 522
Finland	4 302	15 396	-	6 498	8 898	6 780	6 420
France	4 363	393 876	-	128 214	265 662	244 502	25 523
France/Japan	-	40 880	-	7 300	33 580	32 700	880
Germany, Federal Republic of	52 010	1 509 069	-	438 022	1 071 047	970 391	152 666
India	3 650	127 532	-	40 000	87 532	90 137	1 045
Indonesia	465	1 905	-	374	1 531	1 318	678
Indonesia/Korea/Thailand	-	96 555	-	56 462	40 093	35 425	4 668
Japan	-	6 615 114	-	2 631 352	3 983 762	3 983 762	-
Japan/Korea	-	53 042	-	49 694	3 348	306	3 042
Japan/Netherlands	6 997	3 415	-	-	3 415	10 412	-
Netherlands	387 105	5 123 919	-	2 253 502	2 870 417	3 257 522	-
Norway	118 835	4 300 992	-	1 570 289	2 730 703	2 849 538	-
Sri Lanka	143	17 592	-	4 856	12 736	11 396	1 483
Sweden	6 186	210 875	-	66 415	144 460	135 610	15 036
Thailand	-	65 794	-	18 167	47 627	44 070	3 557
United Kingdom of Great Britain	1 765	21 176	-	10 352	10 824	9 249	3 340
United States of America	2 335	56 165	-	39 265	16 900	13 328	5 907
Subtotal	1 047 243	23 647 733	-	9 164 579	14 483 154	14 849 978	660 419

V. PROJECTS ADMINISTERED BY THE ECONOMIC
AND SOCIAL COMMISSION FOR ASIA AND THE
PACIFIC (ESCAP)

SCHEDULE 18.2 (continued)

	Fund balance 1 January 1988	Income				Expenditure	Fund balance 31 December 1989
		Allocations, contributions received, miscellaneous income	Add: pledged contributions	Less: deferred income	Total income		
<u>Other trust funds</u>							
Commission for the European Communities	145	41	-	-	41	186	-
Commonwealth Regional Consultative Group on Trade	-	1 030	-	-	1 030	1 000	30
The Ford Foundation	-	51 073	-	3 422	47 651	46 576	1 075
ESCAP Trust Fund for Industrial Development	6 960	1 471	-	387	1 084	4 524	3 520
GATT/ESCAP Regional Seminar on GATT Governments' direct contributions to regional institutes	-	18 220	-	5 534	12 686	12 466	220
World Council of Churches	-	3 413 165	-	1 052 316	2 360 849	1 956 067	404 782
Joint ADB-ESCAP Workshop on the International Comparison Project	3 979	52 294	-	34 769	17 525	20 386	1 118
SELAVIP	554	103 355	-	42 810	60 545	57 751	3 348
UNIDO	-	4 289	-	5	4 284	3 995	289
	-	18 060	-	4 269	13 791	12 232	1 559
Subtotal	11 638	3 662 998	-	1 143 512	2 519 486	2 115 183	415 941
<u>UNDP-administered trust funds</u>							
Australian International Development Assistance Bureau (ADAB)	-	67 463	-	-	67 463	67 463	-
Trust Fund for the Training in the USSR of Specialists from Developing Countries	-	290 350	-	-	290 350	290 350	-
United Nations Development Fund for Women	-	40 785	-	-	40 785	40 785	-
UNDP Trust Funds	-	164 794	-	-	164 794	164 794	-
UNDP-administered trust funds	-	563 332	-	-	563 392	563 392	-
Subtotal	-	27 874 123	-	10 308 091	17 566 032	17 528 553	1 096 360
Total ESCAP projects, schedule 18.8	1 056 881						statement XVIII

SCHEDULE 18.2 (continued)

	Fund balance 1 January 1988	Income			Total income	Expenditure	Fund balance 31 December 1989
		Allocations, contributions received, interest and miscellaneous income	Add: pledged contributions	Less: deferred income			
VI. PROJECTS ADMINISTERED BY THE ECONOMIC COMMISSION FOR LATIN AMERICA AND THE CARIBBEAN (ECLAC)							
Projects financed by donor Governments							
Argentina	217 444	764 110	2 250	-	766 360	932 634	51 170
Brazil	44 673	286 248	-	21 160	265 088	230 226	79 535
Brazil/Costa Rica/Ecuador	21 902	1 674	-	-	1 674	23 576	-
Canada	446 922	1 344 320	-	-	1 344 320	1 440 085	351 157
Colombia/Costa Rica/Cuba/Honduras/ Mexico/Panama/Venezuela	412 355	2 425 581	-	-	2 425 581	2 390 711	447 225
Costa Rica	17 070	233 920	72 250	-	306 170	157 895	165 345
Dominican Republic/BID	11 218	58 921	-	-	58 921	45 305	24 834
Ecuador	23 865	58 681	-	-	58 681	82 546	-
France	105 260	288 187	-	-	288 187	297 818	95 629
Germany, Federal Republic of	27 121	1 143 799	-	-	1 143 799	898 856	272 064
Guatemala/BID	282 813	195 602	70 715	-	266 317	549 130	-
Honduras/BID	6 506	57 512	-	-	57 512	40 694	23 324
Italy	650 587	1 810 965	189 860	900 742	1 100 083	1 013 900	736 770
Japan	-	7 233	-	-	7 233	7 233	-
Netherlands	473 099	1 436 983	1 233	247 244	1 190 972	1 179 114	484 957
Norway	-	34 603	-	-	34 603	-	34 603
Paraguay/BID	44 124	89 789	11 000	-	100 789	143 973	940
Sweden	-	78 654	77 860	-	156 514	48 669	107 845
Uruguay	-	36 000	-	-	36 000	21 476	14 524
Subtotal	2 784 959	10 352 782	425 168	1 169 146	9 608 804	9 503 841	2 889 922
Other trust funds							
A.E.C.I./Spain	-	5 301	-	-	5 301	-	5 301
ALADI/Uruguay	-	49 500	-	-	49 500	32 969	16 531
C.D.G./Germany, Federal Republic of	-	8 000	-	-	8 000	-	8 000
Institute for Ibero-American Co-operation (Spain-ICI)	99	39	-	-	39	138	-
Costa Rica/El Salvador/Guatemala/ Nicaragua and Panama government enterprise	-	40 480	8 240	-	48 720	40 960	7 760
Procaplan/FAO	-	47 793	-	-	47 793	47 793	-
State of Bahia (Brazil)	10 348	60 661	-	-	60 661	70 198	811
Subtotal	10 447	211 774	8 240	-	220 014	192 058	38 403

SCHEDULE 18.2 (continued)

	Income				
	Allocations, contributions received, interest and miscellaneous income	Add: pledged contributions	Less: deferred income	Total income	Fund balance 31 December 1989
<u>UNDP-administered trust funds</u>					
United Nations Development Fund for Women	-	61 247	-	61 247	-
Subtotal	-	61 247	-	61 247	-
<u>ECLAC, Mexico</u>					
CADESCA	45 199	-	-	45 199	18 767
Nicaragua	-	-	-	-	313
Secretaría de Agricultura y Recursos Hidráulicos	642 118	-	-	642 118	119 390
Sistema Alimentario Mexicano (PRETTE-SAL)	1 649	-	-	1 649	214
Subtotal	688 966	-	-	688 966	138 684
Total ECLAC projects, schedule 18.10	11 314 769	433 408	1 169 146	10 579 031	3 067 009
					statement XVIII

VII. PROJECTS ADMINISTERED BY THE ECONOMIC
AND SOCIAL COMMISSION FOR WESTERN
ASIA (ESCAP)

Projects financed by donor Governments

France	114 433	100 449	-	-	100 449	78 967
Netherlands	72 028	26 130	-	-	26 130	3 811
Subtotal	186 461	126 579	-	-	126 579	82 778

SCHEDULE 18.2 (concluded)

	Income				Fund balance 31 December 1989
	Allocations, contributions received, interest and miscellaneous income	Add, pledged contributions	Less: deferred income	Total income	
<u>UNDP-administered trust funds</u>					
United Nations Development Fund for Women	-	649 166	-	649 166	-
United Nations Fund for Science and Technology for Development	-	-	-	-	-
Subtotal	-	-	-	649 166	-
Total ESCNA projects, schedule 18.11	186 461	126 579	-	775 745	82 778
					statement XVIII
GRAND TOTAL, statement XVIII	25 133 806 b/	123 591 747	1 707 972	25 392 700	98 732 342
					26 957 650

a/ See technical co-operation section of the notes to the financial statements for summary of technical co-operation trust fund deficit balances.

b/ Includes fund balance as at 31 December 1987 in the amount of \$1,136,550 of the Trust Fund for the United Nations Disaster Relief Office Technical Co-operation Activities administered in Geneva.

SCHEDULE 18.3

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS REGULAR BUDGET ^{a/}

Schedule of expenditure for the biennium 1988-1989 ended 31 December 1989

(United States dollars)

	United Nations	Regional commissions					Total
		UNCTAD	UNCHS	Africa	Asia and the Pacific	Latin America and the Caribbean	
Country projects							
Bahrain	-	-	10 676	-	-	-	10 676
Brazil	15 470	-	-	-	-	-	15 470
Bulgaria	131 776	-	118 109	-	-	-	249 885
China	237 443	-	-	-	-	-	237 443
Cuba	-	-	26 803	-	-	-	26 803
German Democratic Republic	-	-	328 352	-	-	-	328 352
Honduras	-	-	18 795	-	-	-	18 795
Hungary	-	-	120 178	-	-	-	120 178
Mali	37 568	-	-	-	-	-	37 568
Union of Soviet Socialist Republics	-	-	77 612	-	-	-	77 612
United Republic of Tanzania	-	-	45 840	-	-	-	45 840
Vanuatu	35 024	-	-	-	-	-	35 024
Zambia	28 487	-	-	-	-	-	28 487
Subtotal	485 768	-	746 365	-	-	-	1 232 133
Regional projects							
Africa	465 562	-	-	3 314 701	-	-	3 780 263
Arab States	-	-	-	-	-	-	2 347 735
Asia and the Pacific	96 384	-	-	-	2 384 557	-	2 480 941
Europe	1 084 953	-	-	-	317 505	-	1 402 458
Latin America	419	-	-	-	-	1 967 911	1 968 330
Subtotal	1 647 318	-	-	3 314 701	2 384 557	1 967 911	11 979 727
Interregional projects	15 892 540	1 214 578	-	-	-	-	17 107 118
Global projects	-	-	950 821	-	-	-	950 821
Total schedule 18.1	18 025 626	1 214 578	1 697 186	3 314 701	2 384 557	1 967 911	31 269 799

^{a/} Comprises section 24, Regular Programme of Technical Co-operation. These expenditures are also shown as part of regular budget expenditure in statement I and table 1.1.

STATEMENT XIX

UNITED NATIONS GENERAL TRUST FUNDS

1. Combined statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989 a/

(United States dollars)

	Emergency assistance	Political and Security Council affairs	Political affairs, trusteeship and decolonization	Economic and social activities	Humanitarian activities	International justice and law	Public information	Common support services and miscellaneous	Total	1987 b/
Income										
Pledged contributions	209 754 191	5 313 536	34 028 501	103 716 280	43 313 860	353 974	452 995	4 481 830	401 415 167	154 265 492
Allocations	-	-	-	1 865 290	-	-	-	-	1 865 290	1 866 466
Public donations	482 034	532 404	253 439	1 768 377	314 953	2 542	235 940	91 159	3 680 848	5 176 225
Subventions	1 758 503	842 028	3 948 588	1 543 229	3 046 372	-	1 029 434	22 281	12 190 435	10 606 002
Interest income	6 570 971	801 913	3 590 715	10 419 655	2 760 501	78 290	494 350	3 662 517	28 378 912	14 737 606
Miscellaneous income	829 064	107 312	754 798	1 738 885	545 876	117	2 305 760	243 607	6 525 419	15 340 331
Total income (schedule 19.1)	219 394 763	7 597 193	42 576 041	121 051 716	49 981 562	434 923	4 518 479	8 501 394	454 056 071	201 992 122
Expenditure										
Staff and other personnel costs	4 544 723	1 588 796	8 517 387	28 147 722	4 096 496	8 973	2 173 387	2 958 724	52 036 208	35 427 569
Travel	5 070 933	2 895 047	648 909	3 691 559	526 009	164 060	244 827	235 745	13 477 089	5 187 385
Contractual services	221 122	148 414	1 089 168	5 495 361	18 593	-	1 141 899	559 297	8 713 854	6 067 355
Operating expenses	26 038 820	257 123	1 761 652	8 798 617	12 470 462	7 181	665 104	561 828	50 560 787	27 816 117
Acquisitions	1 520 179	42 315	1 090 685	35 659 333	155 463	-	14 583	82 311	38 564 869	22 501 038
Fellowships, grants, other	99 952 936	206 709	29 167 574	8 486 138	22 432 787	108 413	243 600	30 869	160 629 026	75 083 944
Subtotal	137 348 713	5 138 404	42 275 375	90 278 730	39 699 810	288 627	4 483 400	4 468 774	323 981 833	172 083 408
Programme support costs	212 533	491 269	256 497	4 896 688	1 489 133	23 226	76 491	254 547	7 700 384 c/	5 110 187
Total expenditure (schedule 19.1)	137 561 246	5 629 673	42 531 872	95 175 418	41 188 943	311 853	4 559 891	4 723 321	331 682 217	177 193 595
Excess of income over expenditure for the above period	81 833 517	1 967 520	44 169	25 876 298	8 792 619	123 070	(41 412)	3 778 073	122 373 854	24 798 527
Add: Adjustments for prior period	-	11 126	-	(4 395)	-	-	-	-	6 731	(61 352)
Net excess of income over expenditure	81 833 517	1 978 646	44 169	25 871 903	8 792 619	123 070	(41 412)	3 778 073	122 380 585	24 737 175

STATEMENT XIX (continued)

II. Combined statement of assets and liabilities as at 31 December 1989

(United States dollars)

	Emergency assistance	Political and Security Council affairs	Political affairs, trusteeship and decolonization	Economic and social activities	Humanitarian activities	International justice and law	Public information	Common support services and miscellaneous	Total	1987 b/
Assets										
Cash	63 529 472	7 493 057	16 531 201	79 835 870	22 719 473	441 861	2 726 384	12 634 893	205 912 211	103 096 746
Letters of credit	1 643 235	-	-	-	-	-	-	-	1 643 235	-
Investments	-	-	-	-	-	-	-	933 276	933 276	785 943
Pledged contributions										
unpaid	5 114 279	2 385 322	1 149 533	115 344 870	810 087	51 861	-	3 664	124 859 616	103 263 343
Accounts receivable	696 831	339 544	789 470	597 353	2 218 807	4 075	132 587	265 861	5 044 528	2 886 431
Operating funds										
provided to executing agencies	26 626 965	-	3 039 509	6 222 236	86 023	-	-	746 170	36 720 923	12 580 850
Unspent allocations	-	-	-	3 287 527	-	-	-	-	3 287 527	714 337
Due from United Nations										
General Fund	-	31 111	-	4 290 755	264 298	31 944	1 697	53 290	4 673 095	6 264 536
Deferred charges and other assets	-	51 400	1 067 523	11 193	-	5 622	5 343	19 198	1 160 279	891 895
Total assets	97 610 802	10 300 434	22 577 236	209 589 804	26 098 688	535 363	2 866 011	14 656 352	384 234 690	230 484 081
Liabilities										
Accounts payable	21	69 119	982 086	187 331	232 346	5 622	3 339	-	1 479 864	1 006 211
Unliquidated obligations	900 631	1 416 015	2 928 406	7 619 648	2 561 713	16 953	406 323	149 480	15 999 169	22 861 575
Operating reserve	-	-	-	200 000	-	-	100 000	-	300 000	300 000
Reserve for allocations	26 000 643	-	5 380 893	220 200	-	-	-	675 920	32 277 656	3 109 376
Due to United Nations										
General Fund	216 992	263 152	-	1 396 568	74 871	-	29 707	-	1 981 290	1 064 402
Deferred income	1 179 600	2 358 865	81 346	124 372 826	15 000	-	-	-	128 007 637	84 444 920
Total liabilities	28 297 887	4 107 151	9 372 731	133 996 573	2 883 930	22 575	539 369	825 400	180 045 616	112 786 484

STATEMENT XIX (concluded)

	Emergency assistance	Political and Security Council affairs	Political affairs, trusteeship and decolonization	Economic and social activities	Humanitarian activities	International justice and law	Public information	Common support services and miscellaneous	Total	
									1989	1987 b/
Fund balance										
Balance available 1 January 1988 (schedule 19.1)	19 526 444	4 214 637	16 152 582	49 726 668	14 649 601 d/	389 718	2 368 054	10 669 892	117 697 596 d/	95 234 785
Add:										
Transfers from reserve for allocations	121 509	-	619 499	244 380	-	-	-	-	985 388	46 171
Net excess of income over expenditure	81 833 517	1 978 646	44 169	25 871 903	8 792 619	123 070	(41 412)	3 778 073	122 380 585	24 737 175
Subtotal	101 481 470	6 193 283	16 816 250	75 842 951	23 442 220	512 788	2 326 642	14 447 965	241 063 569	120 018 131
Less:										
Transfers to reserve for allocations	25 768 359	-	3 611 745	156 551	-	-	-	617 013	30 153 668	1 743 703
Distributions to agencies	6 400 196	-	-	-	-	-	-	-	6 400 196	303 057
Refunds to donors	-	-	-	93 169	227 462	-	-	-	320 631	273 774
Subtotal	32 168 555	-	3 611 745	249 720	227 462	-	-	617 013	36 874 495	2 320 534
Balance available 31 December 1989 (schedule 19.1)	69 312 915	6 193 283	13 204 505	75 593 231	23 214 758	512 788	2 326 642	13 830 952	204 189 074	117 697 597
Total liabilities and fund balance	97 610 802	10 300 434	22 577 236	209 589 804	26 098 688	535 363	2 866 011	14 656 352	384 234 690	230 484 081

a/ See note 1 (w).

b/ Comparative figures amended to conform to current presentation.

c/ Includes \$4,462,645 transferred as income to the Special Account for Programme Support Costs (statement XX) and \$3,236,611 transferred directly to the executing agencies as reimbursement for programme support costs.

d/ Amount of \$1,136,550 transferred to technical co-operation trust fund resulting from restructuring of UNDR0 trust fund activities.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 19.1

UNITED NATIONS GENERAL TRUST FUNDS

Combined schedule of income and expenditure and fund balance for the biennium 1988-1989
ended 31 December 1989

(United States dollars)

	Fund balance 1 January 1988	Income	Expenditure a/	Fund balance 31 December 1989
EMERGENCY ASSISTANCE				
Trust Fund for the International Conference on the Question of Palestine	46 736	8 224	177	54 783
United Nations Special Relief Office in Bangladesh	6 654 724	591 982	6 400 000	846 706
African Emergency Fund	1 345 530	736 951	210 369	1 872 112
United Nations Indo-China Trust Fund	51 235	9 059	190	60 104
Trust Fund for Assistance to Lebanon	176	939 388	846 156	93 408
Special Account for Assistance to Mozambique	437 986	71 732	1 450	508 268
Special Account for Assistance to Botswana	12 837	2 181	46	14 972
Trust Fund for Special Economic Assistance Programme	500	201	196	505
Funds for the Special Representative of the Secretary-General for the Co-ordination of the United Nations Humanitarian Programmes Resulting from Developments in Kampuchea	6 304	7 896	2 299	11 901
Kampuchean Emergency Trust Fund b/	10 969 477	45 647 249	48 182 785	8 433 941
Special Fund for the Republic of Seychelles	939	165	-	1 104
Afghanistan Emergency Trust Fund b/	-	171 379 735	113 964 624	57 415 111
Subtotal	19 526 444	219 394 763	169 608 292	69 312 915
POLITICAL AND SECURITY COUNCIL AFFAIRS				
Trust Fund for the World Disarmament Campaign	2 383 576	349 238	2 204 464	528 350
Trust Fund for the United Nations Centre for Disarmament	24 162	7 639	690	31 111
Trust Fund for Disarmament Projects	(11 126)	-	(11 126)	-
United Nations Institute for Disarmament Research	318 719	1 813 561	1 512 120	620 160
Trust Fund for the United Nations Programme on Space Applications	109 921	200 739	99 667	210 993
Trust Fund for the Promotion of Peace	109 695	800 304	60 355	849 644
United Nations Regional Centre for Peace and Disarmament in Africa	173 498	519 880	618 896	74 482

SCHEDULE 19.1 (continued)

	Fund balance 1 January 1988	Income	Expenditure a/	Fund balance 31 December 1989
POLITICAL AND SECURITY COUNCIL AFFAIRS (continued)				
Trust Fund for the United Nations Regional Centre for Peace, Disarmament and Development in Latin America	10 060	93 762	36 397	67 425
Trust Fund for Special Disarmament Activities	1 096 132	195 877	115 200	1 176 809
Trust Fund for Global and Regional Disarmament Activities	-	2 288 342	771 756	1 516 586
Trust Fund for the United Nations Regional Centre for Peace and Disarmament in Asia	-	202 417	1 341	201 076
Special Account for Preparatory Commission for International Sea-Bed Authority and International Tribunal for the Law of the Sea for Pioneer Investors' Application Fees	-	1 125 434	208 787	916 647
Subtotal	4 214 637	7 597 193	5 618 547	6 193 283
POLITICAL AFFAIRS, TRUSTEESHIP AND DECOLONIZATION				
Trust Fund for Publicity against Apartheid	490 312	238 846	466 367	262 791
United Nations Educational and Training Programme for Southern Africa b/	7 041 568	11 013 908	12 846 807	5 208 669
United Nations Trust Fund for South Africa	765 925	8 581 990	8 782 597	565 318
United Nations Fund for Namibia	3 050 078	6 780 276	7 662 809	2 167 545
Trust Fund for the Institute for Namibia b/	3 333 790	10 988 812	11 733 413	2 589 189
United Nations Nationhood Programme for Namibia	1 460 344	4 970 341	4 032 086	2 398 599
Trust Fund for Special Projects of the Special Committee against Apartheid	10 565	1 868	39	12 394
Subtotal	16 152 582	42 576 041	45 524 118	13 204 505
ECONOMIC AND SOCIAL ACTIVITIES				
Trust Fund for Development Planning and Projections	1 865 681	977 405	602 586	2 240 500
United Nations Fund for Drug Abuse Control b/	37 828 295	94 946 737	74 696 620	58 078 412
United Nations Research Institute for Social Development	1 151 330	3 853 983	3 264 715	1 740 598
Trust Fund for Social Development	125 522	21 927	9 488	137 961
Trust Fund for Preparatory Activities for Habitat	44 148	7 806	164	51 790
Trust Fund for Aging	311 392	302 696	410 442	203 646
United Nations Fund for Population Activities - United Nations Work Programme	-	1 865 290	1 865 290	-

SCHEDULE 19.1 (continued)

	Fund balance 1 January 1988	Income	Expenditure a/	Fund balance 31 December 1989
ECONOMIC AND SOCIAL ACTIVITIES (continued)				
United Nations Trust Fund for the International Youth Year	101 245	77 017	109 581	68 681
Trust Fund for the Financing of the Implementation of the Convention on Long-range Transboundary Air Pollution	644 431	1 773 292	1 595 125	822 598
Trust Fund for the Programme of Interrelationships between Resources, Environment, People and Development	175 956	29 996	75 122	130 830
Trust Fund to Facilitate Activities Related to the Implementation of the Nairobi Programme of Action for the Development and Utilization of New and Renewable Sources of Energy	331 290	870 639	418 142	783 787
Trust Fund for the ECE Study on Long-term European Timber Trends and Prospects	5 261	64 936	57 057	13 140
Trust Fund for Economic Commission for Western Asia Regional Activities	269 998	53 503	109 920	213 581
United Nations Trust Fund for Social Defence	1 760 632	3 787 797	2 821 034	2 727 395
Trust Fund for the International Campaign against Drug Abuse and Illicit Trafficking	49 596	882 744	296 996	635 344
World Youth Assembly Medal	6 122	209	6 331	-
Voluntary Fund for the United Nations Decade of Disabled Persons	710 911	2 020 518	1 245 752	1 485 677
Trust Fund for the International Comparison Project	33 293	5 102	12 384	26 011
International Research and Training Institute for the Advancement of Women	744 189	3 919 237	3 139 436	1 523 990
Trust Fund for the Promotion of a United Nations International Programme for Aging	18 061	7 287	7 623	17 725
Trust Fund for European Social Development	2 554	449	-	3 003
United Nations/Economic Commission for Europe Trust Fund on Human Settlements	325 795	112 860	59 119	379 536
Trust Fund for the Shipping Statistics Project	262 847	31 168	181 466	112 549
Programme on Mobilization of Personal Savings in Developing Countries	109 931	17 459	33 714	93 676
Trust Fund for the Ad Hoc Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting	2 245	14 549	14 297	2 497
Trust Fund for Research in Regional Co-operation in Asia and in New and Renewable Energy Resources	154 030	27 753	5 964	175 819

SCHEDULE 19.1 (continued)

	Fund balance 1 January 1988	Income	Expenditure a/	Fund balance 31 December 1989
ECONOMIC AND SOCIAL ACTIVITIES (continued)				
Trust Fund for the Government of Norway's Contribution to the International Year of Disabled Persons	84 467	14 875	8 497	90 845
World Food Council Trust Fund	154 080	102 692	225 522	31 250
Trust Fund for the Macrotsetaurus Management Project	4 405	2 189	14	6 580
Trust Fund for International Co-operation for Development	1 548 489	1 973 044	1 013 857	2 507 676
Trust Fund for the World Conference of the United Nations Decade for Women, 1980	138 021	4 713	142 734	-
Trust Fund for the Monitoring, Review and Appraisal of the Implementation of the Nairobi Forward-looking Strategies	696 748	473 966	633 047	537 667
Trust Fund for Case Studies on the Functioning of the Operational Activities for Development of the United Nations System	65 198	242 491	207 787	99 902
Policy Analysis on Transnational Corporations	505	1 534 967	1 480 837	54 635
Trust Fund for the Symposia on the Consequences of Rapid Population Growth and on Human Rights and Population	-	131 527	75 577	55 950
Trust Fund for Special Purpose Contribution of the Government of Sweden to the United Nations Decade of Disabled Persons	-	522 505	194 846	327 659
Trust Fund for an Interim Arrangement for Maintaining the Collection and Dissemination of Statistical Information on the International Tin Economy	-	292 637	134 613	158 024
Trust Fund for an Interim Arrangement for Maintaining the Collection and Dissemination of Statistical Information on the International Iron Ore Economy	-	83 751	29 454	54 297
Subtotal	49 726 668	121 051 716	95 185 153	75 593 231
HUMANITARIAN ACTIVITIES				
Trust Fund for the Strengthening of the United Nations Disaster Relief Office	1 134 801 c/	2 348 575	1 588 739	1 894 637
Committee on the Elimination of Racial Discrimination	144 184	234 978	149 213	229 949
Programme of the Decade for Action to Combat Racism and Racial Discrimination	25 724	52 709	27 652	50 781
United Nations Voluntary Fund for Victims of Torture	1 989 729	2 379 669	1 493 683	2 875 715
Trust Fund for the Second International Conference on Assistance to Refugees in Africa	67 690	146 888	388	214 190

SCHEDULE 19.1 (continued)

	Fund balance 1 January 1988	Income	Expenditure a/	Fund balance 31 December 1989
HUMANITARIAN ACTIVITIES (continued)				
Trust Fund for the International Conference on Assistance to Refugees in Africa	32 057	5 668	119	37 606
United Nations Voluntary Fund for Indigenous Populations	79 410	198 373	185 344	92 439
Voluntary Fund for Advisory Services and Technical Assistance in the field of Human Rights	116 288	1 667 441	1 014 549	769 180
Trust Fund related to the Settlement of the Situation relating to Afghanistan	-	51 266	42 016	9 250
Trust Fund for Disaster Relief b/	10 022 796 c/	42 501 031	36 629 238	15 894 589
Trust Fund for the Preparation for the International Decade for Natural Disaster Reduction	-	212 428	144 822	67 606
UNDRO Disaster Prevention Award Endowment Fund	1 036 922 c/	182 536	140 642	1 078 816 d/
Subtotal	14 649 601 c/	49 981 562	41 416 405	23 214 758
INTERNATIONAL JUSTICE AND LAW				
Trust Fund for the United Nations Programme of Assistance in the Teaching, Study, Dissemination and Wider Appreciation of International Law	334 813	86 077	50 921	369 969
United Nations Commission on International Trade Law Symposia	26 534	229 863	202 421	53 976
Seminar on International Law	28 371	62 084	58 511	31 944
Trust Fund to Assist States in the Judicial Settlement of Disputes through the International Court of Justice	-	56 899	-	56 899
Subtotal	389 718	434 923	311 853	512 788
PUBLIC INFORMATION				
Trust Fund for Economic and Social Information	290 388 e/	83 268	317 702	55 954
Trust Fund for the Oral History of the United Nations	101 525	17 774	92 386	26 913
Trust Fund for Special Public Information Activities	46 610	7 171	20 612	33 169
Trust Fund for Public Awareness on Disarmament Issues	1 334 483	402 724	178 301	1 558 906 d/
Trust Fund for Special Activities in Science and Technology for Development	65 204	128 638	149 013	44 829
Development Forum Trust Fund	383 959	3 115 884	3 112 840	387 003
Trust Fund for Expanding Public Information Activities in Japan	85 334	208 058	238 969	54 423

SCHEDULE 19.1 (concluded)

	Fund balance 1 January 1988	Income	Expenditure a/	Fund balance 31 December 1989
PUBLIC INFORMATION (continued)				
Trust Fund for Information Support for African Economic Recovery and Development	60 551 e/	514 553	450 045	125 059
Public Information Fund for World Statesman Magazine	-	40 409	23	40 386
Subtotal	2 368 054	4 518 479	4 559 891	2 326 642
COMMON SUPPORT SERVICES AND MISCELLANEOUS				
Trust Fund for Assistance in the Training of United Nations Staff in the French Language	137 948	23 741	45 120	116 569
Meditation Room Gifts from New York City Sculpture in Memory of Hammarskjöld, Grant by Blaustein Foundation	4 080	721	15	4 786
Trust Fund for German Language Translation	6 150	1 087	23	7 214
Library Endowment Fund	(13 710)	1 442 814	1 362 441	66 663
Personal and Real Property Willed to the United Nations	1 263 830	240 094	68 063	1 435 861
Hamish Brown Fellowship Fund	2 529 886	669 978	57 540	3 142 324
The Special (Ralph Bunche) Account for the Secretary-General for Purposes Related to Peace and Security	17 221	6 041	83	23 179
United Nations Philatelic Museum	390 370	67 246	23 878	433 738
International School Fund	811 910	68 728	291 804	588 834
Gilberto Amado Memorial Lecture	51 774	3 197	7 787	47 184
Trust Fund for Interest on the Contribution to United Nations Special Account	7 154	1 421	4 923	3 652
Trust Fund for the Restoration and Maintenance of the Peace Bell	5 226 413	2 897 084	2 823 020	5 300 477
Trust Fund for Staff Health Promotion	8 517	1 506	32	9 991
United Nations Trust Fund for Management Improvement and Systems Development	2 290	4 816	34	7 072
Trust Fund for the Myrdal Lectures	223 130	14 882	211 574	26 438
Trust Fund in Support of United Nations Peace-Making and Peace-keeping Activities	2 929	520	11	3 438
United Nations Trust Fund for the Training for UNTAG	-	2 557 518	1 486	2 556 032
Subtotal	-	500 000	442 500	57 500
	10 669 892	8 501 394	5 340 334	13 830 952
Total (statement XIX)	117 697 596	454 056 071	367 564 593	204 189 074

(Footnotes on following page)

(Footnotes to schedule 19.1)

a/ Includes:	Expenditure	331 682 217
	Transfers to and from reserves for allocations	29 168 280
	Distributions to agencies	6 400 196
	Refunds to donors	320 631
	Adjustments for prior period	(6 731)
		367 564 593

b/ For further details, see schedules 19.1.1 and 19.1.2.

c/ UNDRO Trust Fund subdivided into three separate general trust funds and one technical co-operation trust fund of \$1,136,550 resulting from restructuring of UNDRO trust fund activities.

d/ Includes endowment of \$1,000,000, which is to be retained intact. Only the interest income is available for expenditure.

e/ Trust Fund for Economic and Social Information subdivided into two separate general trust funds.

SCHEDULE 19.1.1

UNITED NATIONS GENERAL TRUST FUNDS

I. Selected trust funds: schedule of income and expenditure for the biennium 1988-1989 ended 31 December 1989

(United States dollars)

	Kampuchean Emergency Trust Fund	Afghanistan Emergency Trust Fund	United Nations Educational and Training Programme for Southern Africa	Trust Fund for the Institute for Namibia ^{a/}	United Nations Fund for Drug Abuse Control	Trust Fund for Disaster Relief
<u>Income</u>						
Pledged contributions (schedule 19.1.2)	43 439 823	165 392 519	9 739 624 ^{b/}	8 736 541	84 614 549	37 029 730
Public donations	8 257	301 549	100	252 109	660 744	267 469
Subventions	539 553	1 218 950	-	948 588	1 144 852	2 934 272
Interest income	1 197 915	4 466 589	1 239 333	507 331	7 685 167	1 803 065
Miscellaneous income	461 701	128	34 851	544 243	841 425	466 495
Total income	<u>45 647 249</u>	<u>171 379 735</u>	<u>11 013 908</u>	<u>10 988 812</u>	<u>94 946 737</u>	<u>42 501 031</u>
<u>Expenditure</u>						
Staff and other personnel costs	796 286	3 624 147	33 380	7 281 731	15 569 776	2 298 295
Travel	4 326 883	689 172	-	415 387	1 981 036	182 542
Contractual services	-	215 500	-	104 745	4 917 078	1 061
Operating expenses	24 968 363 ^{c/}	1 033 006	124 955	1 023 027	7 799 840	12 406 645
Acquisitions	1 006 968	446 576	-	750 936	35 322 206	139 329
Fellowships, grants, other	17 084 285	82 005 622	9 016 727	2 157 587	5 637 584	20 313 658
Subtotal	48 182 785	88 014 023	9 175 062	11 733 413	71 227 520	35 341 530
Programme support costs	-	182 242	60 000	-	3 433 827	1 060 246
Total expenditure	<u>48 182 785</u>	<u>88 196 265</u>	<u>9 235 062</u>	<u>11 733 413</u>	<u>74 661 347</u>	<u>36 401 776</u>
Excess of income over expenditure	<u>(2 535 536)</u>	<u>83 183 470</u>	<u>1 778 846</u>	<u>(744 601)</u>	<u>20 285 390</u>	<u>6 099 255</u>

SCHEDULE 19.1.1 (continued)

II. Schedule of assets and liabilities as at 31 December 1989

(United States dollars)

	Kampuchean Emergency Trust Fund	Afghanistan Emergency Trust Fund	United Nations Educational and Training Programme for Southern Africa	Trust Fund for the Institute for Namibia	United Nations Fund for Drug Abuse Control	Trust Fund for Disaster Relief
<u>Assets</u>						
Cash	4 011 465	56 476 003	7 064 001	1 415 045	60 102 482	16 122 537
Letters of credit	1 643 235	-	-	-	-	-
Pledged contributions unpaid (schedule 19.1.2)	1 143 943	3 913 836	32 943	867 313	113 134 896	-
Accounts receivable	60 564	612 645	49 054	561 208	264 031	2 139 006
Operating funds provided to executing agencies	3 172 776	22 880 188	2 727 132	-	5 950 436	86 023
Due from United Nations General Fund	-	-	-	-	4 167 335	136 100
Deferred charges and other assets	-	-	-	295 801	2 969	-
Total assets	<u>10 031 983</u>	<u>83 882 672</u>	<u>9 873 130</u>	<u>3 139 367</u>	<u>183 622 149</u>	<u>18 483 666</u>
<u>Liabilities</u>						
Accounts payable	21	-	-	211 078	44 930	232 346
Unliquidated obligations	418 421	482 210	1 052 716	333 600	6 321 540	2 356 731
Operating reserve	-	-	-	-	-	-
Reserve for allocations	-	25 768 359	3 611 745	-	-	-
Due to United Nations General Fund	-	216 992	-	-	-	-
Deferred income (schedule 19.1.2)	<u>1 179 600</u>	<u>-</u>	<u>-</u>	<u>5 500</u>	<u>119 177 267</u>	<u>-</u>
Total liabilities	<u>1 598 042</u>	<u>26 467 561</u>	<u>4 664 461</u>	<u>550 178</u>	<u>125 543 737</u>	<u>2 589 077</u>

SCHEDULE 19.1.1 (concluded)

	United Nations				Trust Fund for the Institute for Namibia	United Nations Fund for Drug Abuse Control	Trust Fund for Disaster Relief
	Kampuchean Emergency Trust Fund	Afghanistan Emergency Trust Fund	Educational and Training Programme for Southern Africa				
<u>Fund balance</u>							
Balance available 1 January 1988	10 969 477	-	7 041 568		3 333 790	37 828 295	10 022 796
Net excess of income over expenditure	(2 535 536)	83 183 470	1 778 846		(744 601)	20 285 390	6 099 255
Subtotal	8 433 941	83 183 470	8 820 414		2 589 189	58 113 685	16 122 051
Less:							
Transfers to reserve for allocations	-	25 768 359	3 611 745		-	-	-
Refunds to donors	-	-	-		-	35 273	227 462
Subtotal	-	25 768 359	3 611 745		-	35 273	227 462
Balance available 31 December 1989	8 433 941	57 415 111	5 208 669		2 589 189	58 078 412	15 894 589
Total liabilities and fund balance	10 031 983	83 882 672	9 873 130		3 139 367	183 622 149	18 483 666

a/ Excludes the United Nations Institute for Namibia Provident Fund financial statements, which are to be presented separately to the Senate by the Director of the Institute, as the Secretary-General does not have the administrative responsibility for the Fund. The Provident Fund is subject to and administered in accordance with special rules which are set out in schedule IV of the Staff Regulations of the United Nations Institute for Namibia.

b/ Additionally, for government offers of scholarships see para. 7 of A/43/681.

c/ Operating expenses for refugee camps maintained under this programme include the cost of food, health and sanitation and educational material.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 19.1.2

UNITED NATIONS GENERAL TRUST FUNDS - EMERGENCY ASSISTANCE

Combined status of pledges unpaid as at 31 December 1989

(United States dollars)

Countries/trust funds	Unpaid pledges as at 1 January 1988	Add: pledges for 1988, 1989 and adjustments of prior pledges	Add: pledges for future years	Less: collections 1988 and 1989	Less: loss (gain) on exchange	Unpaid pledges as at 31 December 1989
KAMPUCHEAN EMERGENCY TRUST FUND						
Australia	-	1 284 423	-	1 270 839	13 584	-
Austria	-	21 459	-	21 459	-	-
Brunei Darussalam	-	20 000	-	20 000	-	-
Canada	381 679	1 220 144	426 032	2 083 516	(55 661)	-
China	-	100 000	-	100 000	-	-
Denmark	-	729 072	-	716 577	12 495	-
Finland	365 854	659 656	-	1 037 245	(11 735)	-
France	-	135 000	132 450	-	-	267 450
Germany, Federal Republic of	-	1 821 134	-	1 698 810	122 324	-
Greece	-	20 000	-	20 000	-	-
Indonesia	-	10 000	-	10 000	-	-
Italy	-	1 528 534	-	1 528 534	-	-
Japan	-	11 341 141	-	11 438 543	(97 402)	-
Malaysia	-	20 000	-	20 000	-	-
Netherlands	-	487 694	-	487 694	-	-
New Zealand	-	89 505	-	89 505	-	-
Norway	-	323 143	-	319 274	3 869	-
Pakistan	30 000	-	-	10 000	-	20 000
Philippines	-	2 000	-	1 000	-	1 000
Republic of Korea	-	60 000	-	60 000	-	-
Singapore	-	20 000	-	20 000	-	-
Sweden	-	471 519	-	237 144	-	234 375
Switzerland	-	1 831 489	621 118	1 831 489	-	621 118
United Kingdom of Great Britain and Northern Ireland	-	1 000 675	-	1 000 675	-	-
United States of America	3 800 000	20 243 235	-	24 043 235	-	-
TOTAL	4 577 533	43 439 823	1 179 600	48 065 539	(12 526)	1 143 943

SCHEDULE 19.1.2 (continued)

Countries/trust funds	Unpaid pledges as at 1 January 1988	Add: pledges for 1988, 1989 and adjustments of prior pledges	Add: pledges for future years	Less: collections 1988 and 1989	Less: loss (gain) on exchange	Unpaid pledges as at 31 December 1989
AFGHANISTAN EMERGENCY TRUST FUND						
Australia	-	2 259 459	-	2 259 459	-	-
Bangladesh	-	5 000	-	5 000	-	-
Belgium	-	296 556	-	296 556	-	-
Cameroon	-	3 506	-	3 506	-	-
Canada	-	3 787 400	-	3 787 400	-	-
Denmark	-	1 109 837	-	1 109 837	-	-
Finland	-	6 378 661	-	6 378 661	-	-
France	-	5 611 020	-	2 435 188	11 996	3 163 836
Germany, Federal Republic of	-	5 921 347	-	5 921 347	-	-
Holy See	-	10 000	-	10 000	-	-
Iceland	-	3 000	-	3 000	-	-
Indonesia	-	10 000	-	10 000	-	-
Ireland	-	105 560	-	105 560	-	-
Italy	-	1 000 000	-	1 000 000	-	-
Japan	-	104 773 009	-	104 773 009	-	-
Luxembourg	-	239 982	-	239 982	-	-
Netherlands	-	2 261 272	-	1 511 272	-	750 000
Norway	-	3 437 791	-	3 437 791	-	-
Spain	-	878 025	-	878 025	-	-
Sweden	-	12 211 020	-	12 211 020	-	-
Switzerland	-	2 590 074	-	2 590 326	(252)	-
United States of America	-	12 500 000	-	12 500 000	-	-
TOTAL	-	165 392 519	-	161 466 939	11 744	3 913 836
UNITED NATIONS EDUCATIONAL AND TRAINING PROGRAMME FOR SOUTHERN AFRICA						
Antigua and Barbuda	-	1 000	-	1 000	-	-
Argentina	-	10 000	-	10 000	-	-
Australia	-	147 062	-	147 062	-	-

SCHEDULE 19.1.2 (continued)

Countries/trust funds	Unpaid pledges as at 1 January 1988	Add: pledges for 1988, 1989 and adjustments of prior pledges	Add: pledges for future years	Less: collections 1988 and 1989	Less: loss (gain) on exchange	Unpaid pledges as at 31 December 1989
UNITED NATIONS EDUCATIONAL AND TRAINING PROGRAMME FOR SOUTHERN AFRICA (continued)						
Austria	-	74 400	-	74 400	-	-
Bahamas	-	1 000	-	1 000	-	-
Bangladesh	-	1 000	-	1 000	-	-
Barbados	-	1 000	-	1 000	-	-
Brazil	5 000	10 000	-	10 000	-	5 000
Brunei Darussalam	-	8 000	-	8 000	-	-
Canada	-	534 552	-	534 552	-	-
Cyprus	-	221	-	221	-	-
Denmark	-	1 330 075	-	1 281 128	48 947	-
Egypt	633	609	-	1 234	8	-
Finland	-	850 364	-	850 364	-	-
France	-	252 158	-	237 158	15 000	-
Germany, Federal Republic of	-	206 357	-	206 357	-	-
Greece	-	18 000	-	18 000	-	-
India	-	4 000	-	4 000	-	-
Indonesia	-	6 000	-	6 000	-	-
Ireland	-	20 426	-	20 426	-	-
Italy	163 265	618 876	-	764 124	18 017	-
Japan	300 000	700 000	-	1 000 000	-	-
Kuwait	-	6 000	-	6 000	-	-
Luxembourg	-	27 151	-	12 950	868	13 333
Malaysia	-	2 000	-	2 000	-	-
Mali	1 767	-	-	-	133	1 634
Morocco	2 500	4 865	-	4 678	293	2 394
Myanmar	-	2 000	-	2 000	-	-
Netherlands	-	201 417	-	198 470	2 947	-
New Zealand	-	51 360	-	50 412	948	-
Norway	-	1 843 086	-	1 821 946	21 140	-
Peru	1 000	-	-	-	-	1 000
Philippines	5 000	500	-	5 500	-	-

SCHEDULE 19.1.2 (continued)

Countries/trust funds	Unpaid pledges as at 1 January 1988	Add: pledges for 1988, 1989 and adjustments of prior pledges	Add: pledges for future years	Less: collections 1988 and 1989	Less: loss (gain) on exchange	Unpaid pledges as at 31 December 1989
UNITED NATIONS EDUCATIONAL AND TRAINING PROGRAMME FOR SOUTHERN AFRICA (continued)						
Portugal	-	10 000	-	10 000	-	-
Republic of Korea	-	10 000	-	10 000	-	-
Saudi Arabia	-	10 000	-	10 000	-	-
Senegal	2 500	2 500	-	-	-	5 000
Spain	-	70 283	-	70 502	(219)	-
Sweden	-	650 793	-	653 998	(3 205)	-
Switzerland	-	235 835	-	235 835	-	-
Thailand	-	2 000	-	2 000	-	-
Togo	-	591	-	-	46	545
Trinidad and Tobago	-	1 254	-	-	-	1 254
Turkey	3 000	1 500	-	2 752	-	1 748
United Kingdom of Great Britain and Northern Ireland	-	220 389	-	205 153	15 236	-
United States of America	-	1 584 000	-	1 584 000	-	-
Venezuela	-	5 000	-	5 000	-	-
Yugoslavia	-	2 000	-	2 000	-	-
Zambia	2 545	-	-	-	1 510	1 035
TOTAL	487 210	9 739 624	-	10 072 222	121 669	32 943
TRUST FUND FOR THE INSTITUTE FOR NAMIBIA						
Brazil	10 000	20 000	-	20 000	-	10 000
Cameroon	1 511	3 506	-	4 782	235	-
Canada	-	287 602	-	287 602	-	-
Cyprus	-	221	-	221	-	-
Denmark	-	2 329 695	-	2 248 423	81 272	-
Egypt	1 086	1 043	-	2 114	15	-
Finland	-	1 786 652	-	1 786 652	-	-

SCHEDULE 19.1.2 (continued)

Countries/trust funds	Unpaid pledges as at 1 January 1988	Add: pledges for 1988, 1989 and adjustments of prior pledges	Add: pledges for future years	Less: collections 1988 and 1989	Less: loss (gain) on exchange	Unpaid pledges as at 31 December 1989
TRUST FUND FOR THE INSTITUTE FOR NAMIBIA (continued)						
France	-	270 649	-	254 550	16 099	-
Germany, Federal Republic of	-	263 554	-	263 554	-	-
Greece	-	11 000	5 500	11 000	-	5 500
India	-	3 000	-	3 000	-	-
Italy	163 265	423 835	-	575 086	12 014	-
Japan	210 000	520 000	-	730 000	-	-
Kuwait	-	1 000	-	1 000	-	-
Luxembourg	-	14 164	-	12 950	1 214	-
Mali	3 534	-	-	-	266	3 268
Netherlands	-	402 834	-	396 939	5 895	-
Norway	-	860 107	-	854 941	5 166	-
Philippines	2 000	500	-	2 500	-	-
Republic of Korea	-	10 000	-	10 000	-	-
Senegal	2 500	2 500	-	-	-	5 000
Sweden	-	1 301 588	-	1 307 996	(6 408)	-
Togo	-	591	-	-	46	545
Turkey	3 000	1 500	-	1 500	-	3 000
United States of America	620 000	220 000	-	-	-	840 000
Venezuela	-	1 000	-	1 000	-	-
TOTAL	1 016 896	8 736 541	5 500	8 775 810	115 814	867 313
UNITED NATIONS FUND FOR DRUG ABUSE CONTROL						
Argentina	-	35 248	-	35 248	-	-
Australia	-	641 079	519 685	648 242	(7 163)	519 685
Austria	(1 434)	252 102	119 048	235 537	15 131	119 048
Bahamas	-	4 200	-	4 200	-	-
Bangladesh	-	1 000	1 000	1 000	-	1 000
Barbados	-	1 500	-	1 500	-	-

SCHEDULE 19.1.2 (continued)

Countries/trust funds	Unpaid pledges as at 1 January 1988	Add: pledges for 1988, 1989 and adjustments of prior pledges	Add: pledges for future years	Less: collections 1988 and 1989	Less: loss (gain) on exchange	Unpaid pledges as at 31 December 1989
UNITED NATIONS FUND FOR DRUG ABUSE CONTROL (continued)						
Belgium	-	52 280	24 667	48 900	3 380	24 667
Bolivia	4 000	10 000	-	-	-	14 000
Brazil	5 000	19 995	-	24 995	-	-
Brunei Darussalam	-	10 000	-	10 000	-	-
Cameroon	14 134	-	-	-	1 062	13 072
Canada	419 847	1 318 542	-	1 699 071	(25 337)	64 655
Chile	3 000	4 000	-	5 000	-	2 000
China	-	50 000	30 000	50 000	-	30 000
Colombia	2 135	35 007	-	20 000	5 265	11 877
Cyprus	1 000	2 000	1 000	2 000	-	2 000
Denmark	17 792	338 051	1 304 711	181 802	(1 362)	1 480 114
Ecuador	2 613	5 112	2 500	7 725	-	2 500
Egypt	2 000	4 000	2 000	6 000	-	2 000
Finland	(6 663)	1 202 049	329 412	1 173 368	(2 982)	354 412
France	-	1 413 802	1 047 463	1 346 515	67 287	1 047 463
Germany, Federal Republic of	-	7 801 527	6 877 095	6 700 773	404 110	7 573 739
Greece	-	10 000	-	10 000	-	-
Grenada	-	500	-	-	-	500
Territory of Hong Kong	-	30 904	-	30 904	-	-
Hungary	-	20 232	11 290	10 493	1 191	19 838
Iceland	-	4 000	2 100	2 000	-	4 100
India	-	40 000	20 000	40 000	-	20 000
Indonesia	2 000	5 994	2 000	5 994	-	4 000
Iran (Islamic Republic of)	2 000	-	-	-	-	2 000
Italy	6 846 826	36 681 795	90 288 330	59 125 292	221 037	74 470 622
Jamaica	183	1 000	-	1 182	1	-
Japan	-	1 438 517	-	1 438 517	-	-
Kenya	3 247	6 526	3 070	-	1 848	10 995
Kuwait	5 000	10 000	5 000	10 000	-	10 000
Liechtenstein	-	2 146	-	2 146	-	-
Luxembourg	2 885	5 652	13 333	8 445	92	13 333

SCHEDULE 19.1.2 (continued)

Countries/trust funds	Unpaid pledges as at 1 January 1988	Add: pledges for 1988, 1989 and adjustments of prior pledges	Add: pledges for future years	Less: collections 1988 and 1989	Less: loss (gain) on exchange	Unpaid pledges as at 31 December 1989
UNITED NATIONS FUND FOR DRUG ABUSE CONTROL (continued)						
Madagascar	4 652	2 600	1 300	162	-	8 390
Malawi	679	-	-	-	-	679
Malaysia	-	28 500	20 000	8 500	-	40 000
Malta	-	589	-	589	-	-
Mexico	-	11 000	-	11 000	-	-
Morocco	15 000	6 000	3 000	21 000	-	3 000
Netherlands	25 833	1 235 157	1 683 169	1 148 094	112 896	1 683 169
New Zealand	-	31 508	-	31 508	-	-
Norway	57 621	4 819 654	3 464 912	2 884 470	(39 358)	5 497 075
Pakistan	-	1 122	-	515	131	476
Panama	(2 470)	4 940	-	-	-	2 470
Philippines	2 000	3 000	1 000	4 000	-	2 000
Poland	-	38 958	-	38 958	-	-
Portugal	-	20 000	-	20 000	-	-
Republic of Korea	-	4 000	2 000	4 000	-	-
Saudi Arabia	100 000	220 000	-	150 000	-	2 000
Senegal	5 000	5 000	-	-	-	170 000
Singapore	-	5 000	-	-	-	10 000
Spain	-	5 000	-	5 000	-	-
South Africa	-	355 168	347 826	350 417	4 751	347 826
Sri Lanka	-	3 725	-	3 725	-	-
Suriname	-	10 000	-	10 000	-	-
Swaziland	2 825	-	-	-	-	-
Sweden	-	-	758	-	-	2 825
Switzerland	(3 299 798)	13 705 325	-	7 527 340	534 437	758
Thailand	-	672 525	2 484 472	344 793	17 173	2 343 750
Tunisia	-	10 000	5 000	5 000	-	2 795 031
Turkey	-	7 384	-	7 384	-	10 000
United Kingdom of Great Britain and Northern Ireland	-	60 091	30 000	60 091	-	-
United States of America	1 744 280	6 801 043	4 078 126	6 432 056	550 766	5 640 627
	5 049 500	5 070 000	6 450 000	7 847 800	-	8 721 700

SCHEDULE 19.1.2 (continued)

Countries/trust funds	Unpaid pledges as at 1 January 1988	Add: pledges for 1988, 1989 and adjustments of prior pledges	Add: pledges for future years	Less: collections 1988 and 1989	Less: loss (gain) on exchange	Unpaid pledges as at 31 December 1989
UNITED NATIONS FUND FOR DRUG ABUSE CONTROL (continued)						
Venezuela	-	10 000	-	10 000	-	-
Yugoslavia	2 000	12 000	-	12 000	-	2 000
Zaire	<u>1 500</u>	<u>1 500</u>	<u>2 000</u>	<u>1 500</u>	-	<u>3 500</u>
TOTAL	<u>11 034 187</u>	<u>84 614 549</u>	<u>119 177 267</u>	<u>99 826 751</u>	<u>1 864 356</u>	<u>113 134 896</u>
TRUST FUND FOR DISASTER RELIEF ASSISTANCE						
Australia	-	744 125	-	744 125	-	-
Austria	-	376 232	-	376 232	-	-
Barbados	-	15 000	-	15 000	-	-
Canada	-	5 709 266	-	5 709 266	-	-
Chile	-	10 000	-	10 000	-	-
Cyprus	-	22 000	-	22 000	-	-
Denmark	-	312 134	-	312 134	-	-
Finland	-	920 934	-	920 934	-	-
France	-	131 579	-	131 579	-	-
Germany, Federal Republic of	-	1 137 124	-	1 137 124	-	-
Indonesia	-	10 000	-	10 000	-	-
Ireland	-	164 811	-	164 811	-	-
Italy	-	18 196 506	-	18 196 506	-	-
Japan	-	89 360	-	89 360	-	-
Malaysia	-	15 000	-	15 000	-	-
Mauritius	-	5 000	-	5 000	-	-
Netherlands	-	200 249	-	200 249	-	-
Norway	-	324 428	-	324 428	-	-
Saudi Arabia	-	230 000	-	230 000	-	-
Seychelles	-	300	-	300	-	-
Sweden	-	1 895 423	-	1 895 423	-	-
Switzerland	-	647 807	-	647 807	-	-

SCHEDULE 19.1.2 (concluded)

Countries/trust funds	Unpaid pledges as at 1 January 1988	Add: pledges for 1988, 1989 and adjustments of prior pledges	Add: pledges for future years	Less: collections 1988 and 1989	Less: loss (gain) on exchange	Unpaid pledges as at 31 December 1989
TRUST FUND FOR DISASTER RELIEF ASSISTANCE (continued)						
United Kingdom of Great Britain and Northern Ireland	-	5 677 500	-	5 677 500	-	-
United States of America	-	194 952	-	194 952	-	-
TOTAL	-	37 029 730 a/	-	37 029 730	-	-

a/ Some contributions were earmarked for specific disasters.

STATEMENT XX

SPECIAL ACCOUNTS FOR PROGRAMME SUPPORT COSTS

1. Combined statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989 a/

(United States dollars)

	United Nations, UNCTAD, UNCRS and regional commissions - extrabudgetary technical co-operation reimbursement resources	United Nations - support of extrabudgetary administrative structures New York	Geneva	United Nations - support of extrabudgetary substantive activities	Total
Income					
UNDP	37 156 478	5 456 055	-	-	42 612 533
UNFPA	8 277 892	-	-	-	8 277 892
Technical co-operation trust fund	8 804 759	-	331 396	-	9 136 155
UNIDF	129 598	-	-	-	129 598
UNHCR	432 361	-	-	-	432 361
UNHSP	1 180 029	-	-	-	1 180 029
Associated agency projects	414 138	130 000	1 573 595	2 344 912	4 462 645
General trust funds	-	-	787 208	-	787 208
ITC	-	-	291 551	-	291 551
UNCTAD	-	123 525	367 906	-	491 431
UNEP	-	-	1 898 460	-	1 898 460
UNHCR	-	2 509 629	440 113	-	2 949 742
UNICEF	-	949 125	-	-	949 125
WFP	-	-	210 940	-	210 940
Joint housing service	-	317 889	89 852	-	407 741
Specialized agencies	-	-	393 006	-	393 006
Staff mutual insurance society	3 056 512	1 085 972	410 581	304 152	4 857 217
Interest income	1 381 738	137 905	930 638	48 953	2 499 234
Miscellaneous income	60 833 505	10 710 100	7 725 246	2 698 017	81 966 868
Total income					68 286 119
Expenditure					
Staff and other personnel costs	41 706 377	10 001 857	5 577 109	2 140 455	59 425 798
Travel	1 262 911	100 100	39 761	35 544	1 438 316
Contractual services	333 109	498 825	-	436 100	1 268 034
Operating expenses	3 266 788	249 213	319 211	207 947	4 043 159
Acquisitions	929 552	98 800	227 357	98 296	1 354 005
Fellowships, grants, other	1 650 654	896 470	-	360 400	2 907 524
Total expenditure	48 149 391	11 845 265	6 183 438	3 278 742	70 436 836
Excess of income over expenditure	11 684 114	(1 135 165)	1 561 808	(580 725)	11 530 032
Less: Adjustments for prior period	-	83 400	-	(11 126)	72 274
Net excess of income over expenditure	11 684 114	(1 051 765)	1 561 808	(591 851)	11 602 306
					10 483 332

STATEMENT XX (concluded)

II. Combined statement of assets and liabilities as at 31 December 1989

(United States dollars)

	United Nations, UNCTAD, UNCHS and regional commissions - extrabudgetary technical co-operation reimbursement resources	United Nations - support of extrabudgetary administrative structures New York	Geneva	United Nations - support of extrabudgetary substantive activities	1989	1987
Assets						
Cash	21 303 490	5 717 370	2 999 500	1 366 668	31 387 028	21 904 401
Accounts receivable	2 081 053	1 835 650	27 852	90 740	4 035 295	2 296 511
Due from technical co-operation activities (statement XVIII)	4 421 165	-	-	-	4 421 165	1 485 001
Due from United Nations General Fund (note 6)	688 135	-	822 047	-	1 510 182	3 419 898
Deferred charges and other assets	848 661	13 335	-	2 606	864 602	848 568
Total assets	<u>29 342 504</u>	<u>7 566 355</u>	<u>3 849 399</u>	<u>1 460 014</u>	<u>42 218 272</u>	<u>29 954 379</u>
Liabilities						
Accounts payable	1 001 908	-	-	15 991	1 017 899	1 027 120
Unliquidated obligations	921 693	177 812	60 588	110 742	1 270 835	1 608 884
Operating reserve	5 935 609	2 000 000	577 275	312 000	8 824 884	7 740 714
Due to United Nations General Fund (note 6)	239 426	865 891	86 451	363 114	1 554 882	546 266
Total liabilities	<u>8 098 636</u>	<u>3 043 703</u>	<u>724 314</u>	<u>801 847</u>	<u>12 668 500</u>	<u>10 922 744</u>
Fund balance						
Balance available 1 January 1988	10 500 588	5 574 417	1 594 612	1 362 018	19 031 635	13 184 649
Add: Excess of income over expenditure	11 684 114	(1 051 765)	1 561 808	(591 851)	11 602 306	10 483 332
Subtotal	22 184 702	4 522 652	3 156 420	770 167	30 633 941	23 667 981
Less: Transfers to operating reserve	(940 834)	-	(31 335)	(112 000)	(1 084 169)	(4 636 346)
Balance available 31 December 1989	<u>21 243 868</u>	<u>4 522 652</u>	<u>3 125 085</u>	<u>658 167</u>	<u>29 543 772</u>	<u>19 031 635</u>
Total liabilities and fund balance	<u>29 342 504</u>	<u>7 566 355</u>	<u>3 849 399</u>	<u>1 460 014</u>	<u>42 218 272</u>	<u>29 954 379</u>
(schedule 20.1)						

a/ See note 1 (x).

The accompanying notes are an integral part of the financial statements.

SCHEDULE 20.1

SPECIAL ACCOUNTS FOR PROGRAMME SUPPORT COSTS

TECHNICAL CO-OPERATION REIMBURSEMENT RESOURCES - BY OFFICES

I. Combined statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989

(United States dollars)

	<u>United Nations</u>	<u>UNCTAD</u>	<u>UNCHS</u>	<u>Regional Commissions</u>	<u>Total</u>
<u>Income</u>					
UNDP	25 338 982	3 249 478	3 935 968	4 632 050	37 156 478
UNFPA	6 127 783	-	-	2 150 109	8 277 892
Technical co-operation trust funds	4 236 141	537 845	222 788	3 807 985	8 804 759
UNHHSF	-	-	129 598	-	129 598
Associated agency projects	525 789	-	432 361	-	432 361
General trust funds	411 824	167 217	158 395	328 628	1 100 029
Interest income	1 800 237	143 274	172 753	2 314	414 138
Miscellaneous income	423 484	30 591	119 151	940 248	3 056 512
Total income	38 864 240	4 128 405	5 171 014	808 512	1 381 738
<u>Expenditure</u>					
Staff and other personnel costs					
Travel	25 673 468	2 881 092	3 448 412	9 703 405	41 706 377
Contractual services	227 411	14 788	168 239	852 473	1 262 911
Operating expenses	169 140	25 000	44 925	94 044	333 109
Acquisitions	2 096 535	-	861 808	308 445	3 266 788
Fellowships, grants, other	638 758	-	140 566	150 228	929 552
Total expenditure	1 504 609	104 820	41 225	-	1 650 654
Excess of income over expenditure	30 309 921	3 025 700	4 705 175	11 108 595	49 149 391
	8 554 319	1 102 705	465 839	1 561 251	11 684 114

SCHEDULE 20.1 (concluded)

II. Combined statement of assets and liabilities as at 31 December 1989

(United States dollars)

	United Nations	UNCTAD	UNCHS	Regional commissions	Total
<u>Assets</u>					
Cash	15 433 819	1 081 914	899 256	3 888 256	21 303 490
Accounts receivable	1 457 066	18 463	445 788	159 736	2 081 053
Due from technical co-operation activities (statement XVIII)	-	876 411	1 414 653	2 130 101	4 421 165
Due from United Nations	-	-	-	688 135	688 135
General Fund (note 6)	832 846	-	15 815	-	848 661
Deferred charges and other assets					
Total assets	17 723 731	1 976 788	2 775 512	6 866 473	29 342 504
<u>Liabilities</u>					
Accounts payable	779 748	-	55 802	166 358	1 001 908
Unliquidated obligations	319 745	74 090	141 900	385 958	921 693
Operating reserve	3 503 000	432 229	403 164	1 597 216	5 935 609
Due to United Nations					
General Fund (note 6)	131 350	-	108 076	-	239 426
Total liabilities	4 733 843	506 319	708 942	2 149 532	8 098 636
<u>Fund balance</u>					
Balance available 1 January 1988	4 660 569	516 419	1 600 731	3 722 869	10 500 588
Add: Excess of income over expenditure	8 554 319	1 102 705	465 839	1 561 251	11 684 114
Subtotal	13 214 888	1 619 124	2 066 570	5 284 120	22 184 702
Less: Transfers to operating reserve	(225 000)	(148 655)	-	(567 179)	(940 834)
Balance available 31 December 1989	12 989 888	1 470 469	2 066 570	4 716 941	21 243 868
Total liabilities and fund balance	17 723 731	1 976 788	2 775 512	6 866 473	29 342 504
				(schedule 20.1.1)	(statement XX)

SCHEDULE 20.1.1

SPECIAL ACCOUNTS FOR PROGRAMME SUPPORT COSTS

TECHNICAL CO-OPERATION REIMBURSEMENT RESOURCES - REGIONAL COMMISSIONS

I. Combined statement of income and expenditure for the biennium 1988-1989
ended 31 December 1989

(United States dollars)

	Regional commissions					Total
	Africa	Asia and the Pacific	Europe	Latin America and the Caribbean	Western Asia	
<u>Income</u>						
UNDP	1 750 059	2 159 774	91 787	579 871	50 559	4 632 050
UNFPA	891 641	479 238	76 200	503 862	199 168	2 150 109
Technical co-operation trust funds	513 634	2 007 390	-	1 185 788	101 173	3 807 985
Associated agency projects	58 987	-	2 450	234 866	32 325	328 628
General trust funds	-	-	-	-	2 314	2 314
Interest income	308 239	370 995	-	183 101	77 913	940 248
Miscellaneous income	265 351	422 434	2 111	114 658	3 958	808 512
Total income	3 787 911	5 439 831	172 548	2 802 146	467 410	12 669 846
<u>Expenditure</u>						
Staff and other personnel costs	2 763 587	4 272 614	28 328	2 426 581	212 295	9 703 405
Travel	551 657	66 507	-	100 896	133 413	852 473
Contractual services	-	91 184	-	2 860	-	94 044
Operating expenses	115 102	40 741	10 206	129 476	12 920	308 445
Acquisitions	66 063	-	32 367	48 264	3 534	150 228
Total expenditure	3 496 409	4 471 046	70 901	2 708 077	362 162	11 108 595
Excess of income over expenditure	291 502	968 785	101 647	94 069	105 248	1 561 251

SCHEDULE 20.1.1.1 (concluded)

II. Combined statement of assets and liabilities as at 31 December 1989

(United States dollars)

	Regional commissions					Total
	Africa	Asia and the Pacific	Europe	Latin America and the Caribbean	Western Asia	
<u>Assets</u>						
Cash	2 198 501	-	-	1 160 000	530 000	3 888 501
Accounts receivable	159 736	-	-	-	-	159 736
Due from technical co-operation activities (statement XVIII)	-	1 902 887	227 214	-	-	2 130 101
Due from United Nations General Fund (note 6)	-	-	-	401 386	286 749	688 135
Total assets	2 358 237	1 902 887	227 214	1 561 386	816 749	6 866 473
<u>Liabilities</u>						
Accounts payable	11 061	-	1 965	153 332	-	166 358
Unliquidated obligations	231 533	37 449	695	48 618	67 663	385 958
Operating reserve	378 791	593 000	17 251	556 940	51 234	1 597 216
Total liabilities	621 385	630 449	19 911	758 890	118 897	2 149 532
<u>Fund balance</u>						
Balance available 1 January 1988	1 495 456	483 653	106 555	1 039 367	597 838	3 722 869
Add: Excess of income over expenditure	291 502	968 785	101 647	94 069	105 248	1 561 251
Subtotal	1 786 958	1 452 438	208 202	1 133 436	703 086	5 284 120
Less: Transfers to operating reserve	(50 106)	(180 000)	(899)	(330 940)	(5 234)	(567 179)
Balance available 31 December 1989	1 736 852	1 272 438	207 303	802 496	697 852	4 716 941
Total liabilities and fund balance	2 358 237	1 902 887	227 214	1 561 386	816 749	6 866 473

(schedule
20.1)

STATEMENT XXI

UNITED NATIONS FUNDS HELD-IN-TRUST

I. Statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989 a/

(United States dollars)

	1989 <u>b/</u>	1987 <u>c/</u>
<u>Income</u>		
Staff and/or Organization's contribution	41 019 278	24 814 765
Insurance rebates	2 670 563	3 292 117
Interest income	5 516 504	3 611 182
Subventions from United Nations agencies	53 270	60 228
Other income	-	1 633 408
Total income	49 259 615	33 411 700
<u>Expenditure</u>		
Staff and personnel cost	424 264	481 857
Operating expenses and others	30 125 549	24 580 416
Compensation payment	206 381	340 041
Insurance premiums	7 541 486	2 692 965
Total expenditure	38 297 680	28 095 279
<u>Excess of income over expenditure</u>	<u>10 961 935</u>	<u>5 316 421</u>

II. Statement of assets and liabilities for the biennium 1988-1989 ended 31 December 1989

(United States dollars)

	1989	1987
<u>Assets</u>		
Cash	39 861 139	28 181 508
Investments	2 390 244	4 532 123
Accounts receivable	488 144	316 588
Due from General Fund (note 6)	1 198 633	472 775
Total assets	43 938 160	33 502 994
<u>Liabilities</u>		
Accounts payable	1 582 994	1 797 757
Deferred income	22 342	-
Due to General Fund (note 6)	68 938	1 038 110
Other liabilities	-	26 377
Total liabilities	1 674 274	2 862 244
<u>Fund balance</u>		
Balance available as at 1 January 1988	30 903 647	25 324 329
Add: Net excess of income over expenditure	10 961 935	5 316 421
Net transfer to reserves	398 304	-
Balance available as at 31 December 1989	42 263 886	30 640 750
Total liabilities and fund balance	43 938 160	33 502 994

a/ See note 1 (y).

b/ See schedule 20.1 for individual fund statements.

c/ Comparative figures reclassified to conform to current presentation.

SCHEDULE 21.1

UNITED NATIONS FUNDS HELD-IN-TRUST

1. Statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989

(United States dollars)

	United Nations Special Account for Compensation Awards and After-service Health Insurance coverage	United Nations Rate Stabilization Reserves Blue Cross Aetna/HIP/GHI Van Breda	United Nations Trust Fund for Compensation Awards	United Nations Medical Insurance plan local staff	United Nations Self-Insurance Reserve Fund, Headquarters, General Liabilities	United Nations Office at Geneva/United Nations Staff Mutual Insurance Society Against Sickness and Accident	United Nations Office at Geneva Joint Inspection Unit Provident Fund	Total
Income								
Staff and/or Organization's contribution	-	4 281 105	-	4 850 073	-	30 122 655	-	41 019 278
Insurance rebates	-	1 184 881	-	-	-	-	-	2 670 563
Interest income	177 350	2 407 666	3 339	1 095 541	77 166	483 605	5 979	5 516 504
Subventions from United Nations agencies	-	-	-	-	-	53 270	-	53 270
Total income	177 350	7 873 652	3 339	2 581 223	77 166	30 659 530	5 979	49 259 615
Expenditure								
Staff and personnel cost	-	-	-	-	-	395 447	28 817	424 264
Operating expenses and others	-	-	-	2 365 270	-	27 760 279	-	30 125 549
Compensation payment	-	-	3 183	-	-	-	-	206 381
Insurance premiums	147 898	6 605 150	-	749 113	39 325	-	-	7 541 486
Total expenditure	147 898	6 605 150	3 183	749 113	39 325	28 155 726	28 817	38 297 680
Excess of income over expenditure	29 452	1 268 502	156	1 832 110	37 841	2 503 804	(22 838)	10 961 935

SCHEDULE 21.1 (concluded)

II. Statement of assets and liabilities as at 31 December 1989

(United States dollars)

	United Nations Special Account for Compensation Awards and After-service life insurance coverage	United Nations Trust Fund for Compensation Awards	United Nations Rate Stabilization Reserves Blue Cross Aetna/HIP/GHI Van Breda	United Nations Fund for Compensation Awards	United Nations Self-Insurance Fund, Headquarters, General Liabilities	United Nations Office at Geneva/United Nations Staff Mutual Insurance Society Against Sickness and Accident	United Nations Office at Geneva Joint Inspection Unit Provident Fund	Total
Assets								
Cash	1 002 486	7 524 912	16 288 509	19 000	7 886 631	2 773 724	704 971	39 861 139
Investments	-	-	-	-	-	-	-	2 390 244
Accounts receivable	16 983	59 927	124 025	50	32 848	24 001	1 488	488 144
Due from General Fund (note 6)	-	370 984	548 433	613	-	149 473	-	1 198 633
Total assets	1 019 469	7 955 823	16 960 967	19 663	7 919 479	2 947 198	706 459	43 938 160
Liabilities								
Accounts payable	11 836	-	268 304	-	19 905	491	-	1 582 994
Deferred income	-	-	-	-	-	-	-	22 342
Due to General Fund (note 6)	-	-	28 811	-	601	-	39 526	68 938
Total liabilities	11 836	-	297 115	-	20 506	491	39 526	1 674 274
Fund balance								
Balance available as at 1 January 1988	978 181	5 326 727	15 395 350	19 507	6 066 863	262 895	229 092	30 903 647
Add: Excess of income over expenditure	29 452	2 629 096	1 268 502	156	1 832 110	2 683 812	37 841	10 961 935
Net transfer to reserves	-	-	-	-	-	-	400 000	398 304
Balance available as at 31 December 1989	1 007 633	7 955 823	16 663 852	19 663	7 898 973	2 946 707	666 933	42 263 886
Total liabilities and fund balance	1 019 469	7 955 823	16 960 967	19 663	7 919 479	2 947 198	706 459	43 938 160

ANNEX

Notes to the financial statements

Note 1. Summary of significant accounting policies

The following are the significant accounting policies of the United Nations:

(a) The United Nations accounts are maintained in accordance with the Financial Regulations of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the regulations, administrative instructions issued by the Under-Secretary-General for Administration and Management or the Controller, and in conformity with generally accepted government accounting principles. The United Nations follows the International Accounting Standard 1 on the disclosure of accounting policies, as modified and adopted by the Consultative Committee on Administrative Questions at its fifty-fourth session, as shown below:

- (i) Going concern, consistency, and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons.
- (ii) Prudence, substance over form, and materiality should govern the selection and application of accounting policies.
- (iii) Financial statements should include clear and concise disclosure of all significant accounting policies which have been used.
- (iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. The policies should normally be disclosed in one place.
- (v) Financial statements should show corresponding figures for the preceding period.
- (vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified.

(b) The United Nations financial statements are prepared on the historical cost basis of accounting and have not been adjusted to reflect the effects of changing prices for goods and services.

(c) Fund accounting. The United Nations accounts are maintained on a "fund accounting" basis. Separate funds for general or special purposes may be established by the General Assembly, the Security Council or the Secretary-General. Each fund is maintained as a distinct financial and accounting entity, with a separate self-balancing double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(d) The financial period of the Organization is a biennium and consists of two consecutive calendar years.

(e) The income, expenditure, assets and liabilities are recognized on the accrual basis of accounting.

(f) Translation of currencies. The accounts of the Organization are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of the transaction at rates of exchange established by the Controller. In respect of such currencies, the financial statements, prepared at such intervals as may be prescribed by the Controller under delegation of authority from the Under-Secretary-General for Administration and Management, shall reflect the cash, investments, unpaid pledges and current accounts receivable and payable in currencies other than United States dollars, translated at the applicable United Nations rates of exchange in effect as at the date of the statements, with the exception of the peace-keeping activities, for which accounts payable are revalued only at year-end. In the event that the application of actual exchange rates at the date of the statements would provide a valuation significantly different from the application of United Nations rates of exchange for the last month of the financial period, a footnote will be presented quantifying the difference.

(g) Assessed contributions. In accordance with financial regulation 5.6, payments made by a Member State are credited first to the Working Capital Fund and then to the contributions due, in the order in which the Member State was assessed.

(h) Pledged contributions. Pledges are recorded as income on the basis of a written commitment by a prospective donor to pay a monetary contribution at a specified time or times. Pledges received for future years are recorded as deferred income.

(i) Investments. These comprise securities, stocks and bonds acquired by the Organization to produce income. Funds on deposit in interest-bearing bank accounts, certificates of deposit, time deposits and call accounts are shown in the statements of assets and liabilities as cash. Apart from changes in value arising from the translation of currencies as provided for in subparagraph (f) above, all investments are stated at cost. No provision is made for amortization of premiums or discounts, which are taken into account as part of the gain or loss when investments are sold.

(j) Deferred charges.

(i) Deferred charges comprise those expenditure items which are not properly chargeable in the current financial period and which will be charged as expenditure in a subsequent financial period. These expenditure items include commitments approved by the Controller for future financial periods when they are necessary in the interests of the United Nations, in accordance with financial rule 110.6; such commitments are normally restricted to administrative requirements of a continuing nature and to other contracts or legal obligations where long lead-times are required for delivery.

(ii) For balance-sheet statement purposes only, that portion of the education grant advance which is assumed to pertain to the scholastic year completed as at the date of the financial statement is shown under deferred charges. The full amount of the advance is maintained in the accounts receivable from staff members until such time as the staff member produces the required proof of entitlement to the education grant, at which time the budgetary account is charged and the advance recovered.

(k) Fixed assets. Furniture, equipment, other non-expendables and leasehold improvements are not included in the assets of the Organization. Acquisitions are charged against budgetary accounts in the year of purchase.

(l) Capital assets. Land and buildings are reported at original cost. No depreciation of buildings is provided for. Major improvements and extensions to existing buildings are reflected in the construction-in-progress fund and are capitalized when the projects are completed. Maintenance and repairs are charged against the appropriate budgetary accounts.

(m) Projects of a multi-year nature. Funds appropriated for new construction and/or major improvements and the resultant expenditures therefrom are recorded in separate construction accounts. Any unexpended balances are carried forward to the extent approved by the General Assembly into succeeding bienniums until the projects are completed. Interest earned on construction accounts is credited to the construction accounts. With the concurrence of the Advisory Committee on Administrative and Budgetary Questions, the accounting for the Integrated Management Information System (IMIS) is being carried out in a similar manner.

(n) No provision is made in the General Fund for repatriation grant entitlements, or to meet contingencies under appendix D to the Staff Rules of the United Nations, as funds are provided for in the budget appropriations. However, provision to meet contingent liabilities for compensation payments under appendix D for personnel financed by technical co-operation and general trust funds is calculated on the basis of 1 per cent of net base pay.

(o) Surplus account. The surplus account of the United Nations General Fund represents funds available for credit to Member States arising from unobligated balances of appropriations, savings in the liquidation of obligations for prior periods, contributions from new Member States and miscellaneous income. The balance of the surplus account is to be offset against future assessments in accordance with the provisions of financial regulation 5.2 (d), unless the General Assembly decides otherwise.

(p) Miscellaneous income.

(i) The net income realized from revenue-producing activities is reported as miscellaneous income.

(ii) Refunds of expenditures charged to prior financial periods are credited to miscellaneous income.

(iii) Moneys accepted in respect of which no purpose is specified have been treated as miscellaneous income.

- (iv) On the closing of the accounts at the end of each financial period, if the balance of the exchange accounts reflects a net loss on exchange, it is debited to the budgetary account. If there is a net gain, this is credited to miscellaneous income.
- (v) The proceeds from the sale of surplus property are credited to the miscellaneous income of the respective funds.
- (q) Revenue-producing activities.
- (i) Income from credit sales for the sale of publications and activities of the Radio-Visual Services Division are accounted for on the accrual basis in accordance with the provision of rule 111.8.
- (ii) With regard to those activities handled by contractors, for example, the Souvenir Shop, Gift Centre and Catering Services, only the assets for which the Organization has ownership, that is, unremitted profits and the Working Capital Fund advances to the contractors, are included in the balance sheet of the General Fund.
- (iii) Gain or loss on exchange is charged or credited to the activity experiencing the gain or loss.
- (iv) Actual income (net revenue less supervision and operation costs) of revenue-producing activities as a whole is credited to miscellaneous income in the General Fund.
- (v) Savings on liquidation of prior periods' obligations are credited directly to the Regular Budget surplus account.
- (r) UNEF/UNDOF and UNIFIL accounts. The accounts for the UNEF/UNDOF and UNIFIL operations have been maintained in accordance with the provisions of the Financial Regulations and Rules of the United Nations with due regard to the following:

- (i) Financial regulation 2.1:

A "special financial year" of 1 December to 30 November of the following year inclusive has been adopted for UNDOF and a "special financial year" of 1 February to 31 January of the following year inclusive has been adopted for UNIFIL. This financial year is used both for the presentation of information and for accounting purposes.

- (ii) Article IV of the financial regulations:

Special arrangements have been made by the General Assembly relating to unliquidated obligations for both UNEF/UNDOF and UNIFIL. On 14 December 1978, the General Assembly adopted resolution 33/13 F, paragraph 2 of which read as follows:

"Approves the following special arrangements for the United Nations Emergency Force and the United Nations Disengagement Observer Force in regard to the application of article IV of the United Nations Financial Regulations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Forces shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4:

"(a) At the end of the twelve-month period provided in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received, or which are covered by established reimbursement rates, shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account until payment is effected;

"(b) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received, shall remain valid for an additional period of four years following the end of the twelve-month period provided in regulation 4.3; claims received during this four-year period shall be treated as provided under subparagraph (a) above, if appropriate; at the end of the additional four-year period any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor will be surrendered."

On 17 December 1979, the General Assembly adopted resolution 34/9 C, which contained similar provisions in respect of UNIFIL.

(iii) Financial regulations 11.1 and 11.4:

The UNEF/UNDOF and UNIFIL accounts are both kept by the special financial year mentioned above and are formally reported and audited on a biennial basis in accordance with financial regulations 11.1 and 11.4.

(s) Other assessed peace-keeping operations. The accounts for the operations of UNIIMOG, UNTAG, UNAVEM and ONUCA have been maintained in accordance with the provisions of the Financial Regulations and Rules of the United Nations, with due regard to the following:

(i) Financial regulation 2.1:

For the presentation of information and accounting purposes, the accounts of the above-mentioned operations are maintained for the periods of its mandates.

(ii) Financial regulations 11.1 and 11.4:

The UNIIMOG, UNTAG, UNAVEM and ONUCA accounts are kept by the mandate periods mentioned above and are formally reported and audited on a biennial basis in accordance with financial regulations 11.1 and 11.4.

(iii) Voluntary contributions:

In accordance with General Assembly resolutions 43/230 of 21 December 1988, 43/231 of 16 February 1989 and 43/232 of 1 March 1989, voluntary contributions made as outright grants, both in cash and in the form of services and supplies acceptable to the Secretary-General, shall be considered income to be credited to the Special Account for UNIIMOG, UNTAG or UNAVEM, as appropriate. Contributions in cash made available to the Secretary-General on a voluntary basis as advances shall not be considered as income in determining the total amount to be assessed on Member States; unless otherwise specified by the donor, such contributions shall be deposited in suspense accounts.

In resolution 44/192 A of 21 December 1989, the General Assembly took note of certain proposals on technical guidelines relating to the treatment and valuation of voluntary contributions in the form of supplies and services. These guidelines included the provision that, where a voluntary contribution in kind is made as a grant in respect of supplies and services and for which there is no budgetary provision, no accounting entry will be made, but the amount of the contribution will be reflected in a footnote to the financial statements. Where such contributions are made in respect of supplies and services included in the budget, they will be recorded as income under the heading of "Voluntary contributions" at the level at which the supplies and services have been budgeted; they will be recorded in the accounts only at the time of delivery of supplies or commencement of services.

(t) UNFICYP accounts. The Secretary-General is not authorized to utilize any funds other than the voluntary contributions pledged by Governments for the financing of UNFICYP. In accordance with financial rule 106.1, no commitments, obligations, or disbursements against any funds may be incurred without the written authorization of the Controller or his authorized delegate. Such authorizations take the form of allotments which will be issued only after sufficient contributions have been received to meet the requirements for financial obligations. Consequently, UNFICYP allotments and the recording of obligations are limited to amounts that are within the total pledges at any time. Thus, the full amount of UNFICYP obligations that will be payable has not been recorded, particularly in respect of reimbursements for extra costs in connection with pay and allowances of contingents and for extra costs in connection with contingent-owned equipment. The amount of such unrecorded obligations are reflected in a footnote to the appropriate financial statements.

(u) Technical co-operation accounts.

- (i) The technical co-operation financial statements report on the activities financed by UNDP, UNFPA and trust funds. In addition, the total expenditure for projects executed under section 24 of the regular budget of the United Nations, together with corresponding amounts of contributions income, are also reflected in the technical co-operation financial statements as supplementary information.
- (ii) The appropriation for technical co-operation programmes of the regular budget shall be administered in accordance with the Financial Regulations of the United Nations, except that the definition of obligations and the

period of validity shall be subject to procedures indicated in the current General Assembly resolution on the programme budget for the biennium. Unliquidated obligations for the regular programme of technical co-operation which are outstanding at the end of a financial period are transferred from the United Nations General Fund accounts to the technical co-operation accounts in the following financial period.

- (iii) Allocation income - UNDP, UNFPA and UNEP. The figures for allocation income from UNDP, UNFPA and UNEP are the same as reported for total expenditure in line with UNDP, UNFPA and UNEP procedures which require that allocations be adjusted to equal actual expenditure.
- (iv) Contributions income - trust funds. Contributions from Governments or other donors are recorded upon receipt of the contribution or written pledge.
- (v) Interest and miscellaneous income. Interest and miscellaneous income arising from regular budget activities are credited to miscellaneous income of the General Fund. Interest and miscellaneous income arising from UNDP, UNFPA and UNEP activities are credited to the operating fund accounts maintained with those organizations. Interest and miscellaneous income for technical co-operation trust funds are credited to the trust funds concerned.
- (vi) Unspent allocations/deferred income - UNDP, UNFPA and UNEP. The unspent balance of allocations issued for the current year together with allocations issued for future years is reflected as an asset and as deferred income. Unspent allocations for UNDP-financed projects and UNDP-administered trust funds are based on the project budgets. Unspent allocations for UNFPA-financed projects and UNEP projects are based on allocation advices issued by those organizations.
- (vii) Deferred income for other trust funds comprises contributions received in respect of project budgets which extend beyond the current period, together with the programme support income relating to those project budgets.
- (viii) Unliquidated obligations for the current period in respect of all technical co-operation activities other than the regular budget remain valid for 12 months following the end of the year, rather than the biennium, to which they relate. However, in accordance with UNDP/UNFPA reporting requirements, executing agencies may retain unliquidated obligations beyond 12 months when a firm liability to pay still exists; such liabilities are reported as accounts payable in the financial statements. Savings in the liquidation of prior period obligations are credited to individual projects as a reduction of current period expenditure in accordance with UNDP/UNFPA reporting requirements.
- (ix) In accordance with UNDP/UNFPA reporting requirements, unliquidated obligations are accrued and reflected in the accounts but are not reported as part of expenditure for the interim periods. They are reported as such only at year end. For interim periods, current year unliquidated obligations for UNDP, UNFPA and technical co-operation trust funds are reported as deferred charges and as a liability.

- (x) Unliquidated obligations for future years are reported as deferred charges and as a separate liability item.
- (xi) A system of average costing is used for UNDP/UNFPA projects whereby those elements of experts' actual costs which are unique to the individual expert are charged to UNDP/UNFPA projects at average cost, calculated by apportioning those costs over all UNDP or UNFPA projects in respect of which expert-months have been delivered in the current period.
- (xii) Provision for repatriation grant entitlements is calculated on the basis of 8 per cent of net base pay for all project personnel except those subject to average costing.

(v) Trust funds. Secretary-General's bulletin ST/SGB/188, dated 1 March 1982, sets out policies for establishing and managing trust funds. The policies provide for classification of trust funds into two major categories: general trust funds and technical co-operation trust funds. Extrabudgetary funds provided to reimburse the Organization for the use of its facilities are excluded from the provisions of ST/SGB/188. The unspent balance of those funds is reported as accounts payable in General Fund statement III.

(w) General trust fund accounts.

- (i) Trust fund statements reflect the "clean surplus" theory by processing adjustments through the current income and expenditure accounts. Material adjustments for prior periods are, however, shown in the financial statements below the results of the current period so as not to distort them.
- (ii) Provision for repatriation grant entitlements is established by the Controller whenever deemed necessary.
- (iii) Unliquidated obligations in respect of general trust funds are accounted for on the same basis as for the programme budget with the exception that, for technical co-operation expenditure incurred against general trust funds and for the trust fund entitled "United Nations Fund for Population Activities - United Nations Work Programme", unliquidated obligations are accounted for on the same basis as for technical co-operation trust funds.
- (iv) Accounting procedures for "United Nations Fund for Population Activities - United Nations Work Programme" allocations income, unspent allocations and deferred income are the same as for technical co-operation activities described above.
- (x) Special accounts for programme support costs.
 - (i) Reimbursement for programme support costs is provided for in respect of extrabudgetary technical co-operation, administrative and substantive activities. The reimbursement is calculated as a percentage of the programme resources expended.

- (ii) In the interim and biennial financial statements of the Organization, the special accounts for programme support costs (statement XX) are shown separately from the extrabudgetary funds (statements XVIII and XIX) from which their income derives.
- (iii) Unliquidated obligations in respect of special accounts for programme support costs are accounted for on the same basis as for the programme budget.
- (y) Funds held-in-trust.
- (i) Statement XXI compiles the funds which account for resources set aside and disbursements for compensation payments under Appendix D of the Staff Rules, for stabilization payments of medical, dental and life insurance premiums of active and after-service personnel and, for payment of potential liability claims and other costs associated with the general liability of the Organization. It also contains the accounts of certain self-insurance activities, such as the Geneva Staff Mutual Insurance Society against Sickness and Accident.

General Fund

Note 2. Salaries and common staff costs (schedule 1.1)

The following table reflects an analysis of the General Fund salary and common staff costs expressed in millions of United States dollars for the biennium 1988-1989 ended 31 December 1989. Schedule 1.1 of the financial statements show the total combined salary and common staff costs by budget section and programme. Salaries and common staff costs represent 79.3 per cent of the total expenditures for the United Nations General Fund.

	<u>1988-1989</u>				<u>1986-1987</u>	
	<u>Net</u>	<u>Staff assess- ment</u>	<u>Gross</u>	<u>Per- centage</u>	<u>Gross</u>	<u>Per- centage</u>
Established posts	713.2	227.8	941.0	67.9	888.1	70.1
Supplementary staff, temporary assistance, consultants	115.5	18.8	134.3	9.7	104.1	8.2
Overtime and night differential	12.1	3.7	15.8	1.1	12.8	1.0
Total salaries	840.8	250.3	1 091.1	78.7	1 005.0	79.3
Common staff costs	288.9	6.2	295.1	21.3	261.4	20.7
Total salaries and common staff costs	<u>1 129.7</u>	<u>256.5</u>	<u>1 386.2</u>	<u>100.0</u>	<u>1 266.4</u>	<u>100.0</u>
Percentage	<u>81.5</u>	<u>18.5</u>	<u>100.0</u>			

Note 3. Revenue-producing activities (schedule 2.2)

Schedule 2.2 provides summary income and expenditure data for the revenue-producing activities. Detailed companion financial statements are issued for the revenue-producing activities as well as the income and expenditures associated with these activities. In addition, statements for self-liquidating commercial activities away from Headquarters are included as annex IV.

Note 4. Assessed contributions (statement III and schedule 3.1)

In accordance with General Assembly resolutions 42/226 and 43/218, the budget appropriations for the biennium 1988-1989 are financed as follows:

	<u>1988</u>	<u>1989</u>	<u>Total</u> <u>1988-1989</u>
	\$	\$	\$
Budget appropriations, resolution 42/226	884 793 150	884 793 150	1 769 586 300
<u>Add:</u> Increased appropriations for the biennium 1988-1989, resolutions 43/218	-	19 160 000	19 160 000
44/193	-	(16 432 600)	(16 432 600)
Total	<u>884 793 150</u>	<u>887 520 550</u>	<u>1 772 313 700</u>
<u>Less:</u> Estimated income other than staff assessment for the biennium, resolution 42/226	33 155 150	33 155 150	66 310 300
Revised estimated income other than staff assessment for the biennium, resolutions 43/218	-	10 551 500	10 551 500
44/193	-	(11 825 300)	(11 825 300)
Subtotal	<u>33 155 150</u>	<u>31 881 350</u>	<u>65 036 500</u>

	<u>1988</u>	<u>1989</u>	<u>Total</u> <u>1988-1989</u>
	\$	\$	\$
Revised budget appropriations less revised estimated income other than staff assessment	851 638 000	855 639 200	1 707 277 200
<u>Add:</u> Amount relating to loan to UNIDO not credited to Member States in accordance with resolutions 42/226 and 43/218	8 000 000	(8 000 000)	-
Amount relating to the 1988-1989 revised estimates of appropriation and other income	-	20 607 300	20 607 300
<u>Less:</u> Transfer from surplus, being the savings in liquidation of obligations for the biennium 1984-1985 in accordance with resolution 40/239 A	-	3 100 000	3 100 000
Gross amount assessed to Member States for the biennium 1988-1989	<u>859 638 000</u>	<u>865 146 500</u>	<u>1 724 784 500</u>

Reference is made to document ST/ADM/SER.B/325 (entitled "Status of contributions as at 31 December 1989") of 4 January 1990, annex I, which reflects the status of contributions to the United Nations regular budget as at 31 December 1989. The difference between \$461,063,337 shown on statement III and the total outstanding balance of \$461,237,742 shown in the document mentioned above, represents contributions received from the Government of Barbados in the amount of \$74,708, Afghanistan \$74,708 and Zambia \$24,991, which were not reflected in document ST/ADM/SER.B/325, and a difference of \$2 due to computer rounding.

Note 5. Accounts receivable (statement III)

The following table is an aged analysis of the accounts receivable, expressed in millions of United States dollars, included in statement III as at 31 December 1989 and 1987:

	Less than <u>one year</u>	More than <u>one year</u>	<u>Total</u>	
			<u>1989</u>	<u>1987</u>
Governments	1.5	0.4	1.9	3.5
Staff members	10.4	1.2	11.6	9.8
Specialized agencies	4.6	0.5	5.1	9.0
Inter-office billings	1.8	-	1.8	1.9
Due from UNITAR	0.9	2.7	3.6	2.3
Due from other United Nations entities	8.6	-	8.6	14.3
Other	<u>7.8</u>	<u>1.4</u>	<u>9.2</u>	<u>8.6</u>
Total accounts receivable	<u>35.6</u>	<u>6.2</u>	<u>41.8</u>	<u>49.4</u>

Note 6. Interfund balances (statement III)

The following table is an analysis of the interfund balances, expressed in millions of United States dollars, appearing in statement III as at 31 December 1989 and 1987. These interfund balances reflect transactions between the United Nations General Fund and other United Nations funds which are normally settled in the following month.

Due from other United Nations funds:

	<u>1989</u>	<u>1987</u>
United Nations Capital Assets Fund (statement IV)	4.4	-
Projects of a multi-year nature (statement V)	2.4	-
United Nations Interim Force in Lebanon (UNIFIL) (statement XI)	1.3	-
United Nations Peace-keeping Force in Cyprus (UNFICYP) (statement XVII)	-	0.1
United Nations Iran-Iraq Military Observer Group (UNIIMOG) (statement XII)	1.1	-
United Nations Transition Assistance Group (UNTAG) (statement XV)	5.7	-
United Nations Observer Group in Central America (ONUCA) (statement XVI)	0.7	-
United Nations technical co-operation activities (statement XVIII)	2.5	5.9
United Nations general trust funds (statement XIX)	2.0	0.7
Special accounts for programme support costs (statement XX)	1.6	0.5
Funds held-in-trust (statement XXI)	<u>0.1</u>	<u>1.1</u>
Total	<u>21.8</u>	<u>8.3</u>

Due to other United Nations funds:

	<u>1989</u>	<u>1987</u>
Projects of a multi-year nature (statement V)	5.2	-
UNEF and UNDOF (statement X)	0.8	0.5
United Nations Interim Force in Lebanon (UNIFIL) (statement XI)	-	2.0
United Nations Angola Verification Mission (UNAVEM) (statement XIV)	0.2	-
United Nations Peace-Keeping Force in Cyprus (UNFICYP) (statement XVII)	0.1	-
United Nations technical co-operation activities (statement XVIII)	5.7	2.7
United Nations general trust funds (statement XIX)	4.7	6.0
Special accounts for programme support costs (statement XX)	1.5	3.4
Funds held-in-trust (statement XXI)	<u>1.2</u>	<u>0.5</u>
Total	<u>19.4</u>	<u>15.1</u>

Note 7. Deferred charges (statement III)

The table below provides an analysis of the amount shown in statement III as deferred charges, expressed in millions of United States dollars, as at 31 December 1989 and 1987:

	<u>1989</u>	<u>1987</u>
Education grant advances	3.5	3.0
Charges in transit from offices away from Headquarters (inter-office vouchers)	5.3	1.6
Commitments against future years	16.3	3.2
Other	<u>2.0</u>	<u>1.8</u>
Total	<u>27.1</u>	<u>9.6</u>

Note 8. Accounts payable (statement III)

The following table is an analysis of the accounts payable, expressed in millions of United States dollars, appearing in statement III as at 31 December 1989 and 1987:

	<u>1989</u>	<u>1987</u>
Governments	1.9	1.2
Staff members	7.4	5.6
Vendors	0.5	1.3
Specialized agencies	3.1	2.9
Due to other United Nations entities	2.6	0.1
Provisions for repatriation grant	-	0.8
Other provisions	0.2	0.2
Other	<u>13.3</u>	<u>9.2</u>
Total accounts payable	<u>29.0</u>	<u>21.3</u>

Note 9. Commitments for future years

The balance of \$16.3 million represents obligations for which disbursements are expected to be made in 1990. Of this amount, \$13.1 million is committed for the rental of premises and \$0.5 million for compensatory and lump-sum payments.

Note 10. Deferred income (statement III)

The following table shows an analysis of the deferred income as at 31 December 1989 and 1987, expressed in millions of United States dollars, shown in statement III:

	<u>1989</u>	<u>1987</u>
Member States assessed contributions for 1988 received in 1987	-	13.4
UNPA customers subscription deposits	2.3	2.3
Other a/	<u>0.8</u>	<u>0.9</u>
Total	<u>3.1</u>	<u>16.6</u>

a/ Includes the authorized balance of \$0.7 million of the amount loaned to UNITAR pursuant to General Assembly resolution 38/177.

Note 11. Fund balance (statement III)

The balance of \$261.6 million includes \$3.9 million held in suspense pursuant to General Assembly resolutions 2947 A and B (XXVII), \$210.9 million retained pursuant to General Assembly resolutions 36/116 B, 40/241 B and 42/216 A, \$26.2 million excess of income over expenditure and \$20.6 million to be applied to 1990 funding (\$16.4 million decrease in 1988-1989 appropriation and \$4.2 million increase in other income for 1988-1989).

The amount of \$210.9 million retained pursuant to General Assembly resolutions 36/116 B, 40/241 B and 42/216 A is detailed below.

Savings effected in liquidating prior years' obligations:

1980-1981	14.7	
1982-1983	19.7	
1984-1985	7.6	
1986-1987	<u>15.8</u>	57.8

Unobligated balance of appropriations:

1980-1981	5.4	
1982-1983	5.7	
1984-1985	3.0	
1986-1987	<u>139.0</u>	153.1
		<u>210.9</u>
Total		<u>210.9</u>

Capital Assets Fund

Note 12. Land and buildings (statement IV)

The capital assets of the Organization, expressed in millions of United States dollars, comprise land and buildings (at cost) at the following locations:

United Nations building, New York (original cost)	67.1	
<u>Less:</u> Cost of Library building razed in 1960	<u>1.7</u>	65.4
Dag Hammarskjöld Library building, New York		6.7
Land for permanent Headquarters site, New York		9.6
Extension of meeting rooms of North Lawn and Delegates dining facilities and staff cafeteria, New York		56.2
Land - UNITAR building, New York		<u>4.4</u>
Subtotal		142.3
Secretariat building and General Assembly Hall, Library building and villas, Geneva	12.3	
Modernization of Palais des Nations, Geneva	2.1	
Major maintenance, Geneva	6.7	
Extension of conference facilities, Geneva	<u>47.7</u>	68.8
United Nations accommodation at Nairobi		27.1
Land and structures, Addis Ababa, Mogadishu and Pusan		0.3
ECA building, Addis Ababa		7.5
United Nations building, Santiago		5.6
Documents Research Centre, Santiago		1.0
New Netherlands building, Bangkok		0.2
ESCAP building, Bangkok		<u>8.5</u>
Total		<u>261.3</u>

Note 13. Non-expendable equipment

The following table shows the non-expendable equipment, at cost, expressed in millions of United States dollars, at Headquarters and overseas locations, according to the cumulative inventory records of the United Nations as at 31 December 1989. In accordance with our accounting policies, non-expendable equipment is not included in the fixed assets of the Organization but is charged against the current appropriations.

	1989
Headquarters, New York	23.9 a/
ECA	3.9
ECLA, Santiago	2.8
ECLA, Mexico	0.2
ESCAP	5.5
ESCWA	1.2
International Court of Justice	1.1
United Nations Office at Geneva	22.3
UNCHS	0.7
United Nations information centre offices	2.8
United Nations Office at Vienna	2.8
UNMOGIP	2.2
United Nations Supply Depot, Pisa	2.1
UNTSO	6.9
UNEP	3.3
UNHCR	28.2
WFC	0.1
Total	<u>110.0</u>

a/ Represents inventory value as at 30 June 1988.

Note 14. Technical co-operation activities (statement XVIII)

(a) The amount of \$68.3 million shown in statement XVIII as due from UNDP, UNFPA and UNEP for the excess of expenditure over funds provided represents unliquidated obligations in respect of which funds will be requested, in accordance with existing arrangements with these agencies only as payments in settlement of the unliquidated obligations become due.

(b) The fund balance of technical co-operation activities as at 1 January 1988 has been revised to include the amount of \$1,136,550 which represents the fund balance of the Trust Fund for the United Nations Disaster Relief Office Technical Co-operation Activities administered at Geneva.

(c) The presentation of income and expenditure under technical co-operation has been changed with effect from 1 January 1988. Prior to that date, expenditures of a technical co-operation nature financed under General Trust Funds were shown both as General Trust Fund expenditures and as technical co-operation expenditures. While this served to give an overall view of technical co-operation expenditures, it also tended to cause double counting.

Consequent upon the change, expenditures of a technical co-operation nature arising under General Trust Funds are reflected only in the latter category. Comparative figures have been adjusted to reflect the revised presentation.

(d) The status of unspent allocations from UNDP and UNFPA for the year ended 31 December 1989 is shown in tables 1, 2 and 3 below.

TABLE 1

Status of United Nations, UNCTAD, and UNCHS unspent allocations
from UNDP for the year ended 31 December 1989

(United States dollars)

	<u>United Nations</u>	<u>UNCTAD</u>	<u>UNCHS</u>
Unspent allocations 1 January 1989	183 055 861	27 532 489	13 363 740
<u>Add:</u> Net allocations issued in 1989			
Project costs	111 989 992	23 843 891	5 203 897
Programme support costs	<u>13 082 555</u>	<u>1 912 776</u>	<u>1 854 648</u>
Subtotal	308 128 408	53 289 156	20 422 285
<u>Less:</u> Allocations for future years	<u>156 440 172</u>	<u>-</u>	<u>-</u>
Allocations for current year	<u>151 688 236</u>	<u>53 289 156</u>	<u>20 422 285</u>
<u>Less:</u> Allocations utilized in 1989			
Project costs	104 320 099	14 727 516	14 286 291
Programme support costs	<u>13 082 555</u>	<u>1 912 776</u>	<u>1 854 648</u>
Total	<u>117 402 654</u>	<u>16 640 292</u>	<u>16 140 939</u>
Unspent allocations for current year	<u>34 285 582</u>	<u>36 648 864</u>	<u>4 281 346</u>
<u>Add:</u> Allocations for future years	<u>156 440 172</u>	<u>-</u>	<u>-</u>
Unspent allocations 31 December 1989	<u>190 725 754</u>	<u>36 648 864</u>	<u>4 281 346</u>

TABLE 2

Status of regional commissions' unspent allocations from UNDP
for the year ended 31 December 1989

(United States dollars)

	Africa	Asia and the Pacific	Europe	Latin America and the Caribbean	Western Asia
Unspent allocations 1 January 1989	6 256 958	22 248 224	1 178 146	4 579 426	415 597
Add: Net allocations issued in 1989					
Project costs	4 984 012	3 178 662	644 501	911 487	(23 665)
Programme support costs	906 324	1 290 002	48 505	324 701	24 426
Subtotal	12 147 294	26 716 888	1 871 152	5 815 614	416 358
Less: Allocations for future years	-	-	-	-	-
Allocations for current year	12 147 294	26 716 888	1 871 152	5 815 614	416 358
Less: Allocations utilized in 1989					
Project costs	6 971 723	9 923 092	376 194	2 497 700	187 896
Programme support costs	843 735	1 290 002	48 505	324 701	24 426
Total	7 815 458	11 213 094	424 699	2 822 401	212 322
Unspent allocations for current year	4 331 836	15 503 794	1 446 453	2 993 213	204 036
Add: Allocations for future years	-	-	-	-	-
Unspent allocations 31 December 1989	4 331 836	15 503 794	1 446 453	2 993 213	204 036

TABLE 3

Status of unspent allocations from UNFPA for the year ended 31 December 1989

(United States dollars)

	United Nations	Africa	Asia and the Pacific	Europe	Latin America and the Caribbean	Western Asia
Unspent allocations 1 January 1989	33 945 263	5 770 039	3 216 676	444 672	1 881 077	950 757
Add: Net allocations issued in 1989:						
Project costs	34 512 274	2 685 077	2 805 144	664 570	5 015 546	8 903
Programme support costs	3 500 475	451 660	295 416	37 751	267 565	120 039
Subtotal	71 958 012	8 906 776	6 317 206	1 146 993	7 164 188	1 079 699
Less: Allocations for future years	37 988 992	(4 523 153)	3 680 762		4 822 573	-
Allocations for current year	33 969 020	13 429 929	2 636 444	1 146 993	2 341 615	1 079 699
Less: Allocations utilized in 1989:						
Project costs	26 905 543	3 474 309	2 272 427	290 390	2 058 195	923 375
Programme support costs	3 500 475	451 660	295 416	37 751	267 565	120 039
Total	30 406 018	3 925 969	2 567 843	328 141	2 325 760	1 043 414
Unspent allocations for current year	3 563 002	9 503 960	68 601	818 852	15 855	36 285
Add: Allocations for future years	37 988 992	(4 523 153)	3 680 782		4 822 573	-
Unspent allocations 31 December 1989	41 551 994	4 980 807	3 749 363	818 852	4 838 428	36 285

Note 15. General trust funds (statement XIX)

The following 18 new trust funds were established during the biennium 1988-1989 ended 31 December 1989:

Special Account for the Preparatory Commission for the International Sea-Bed Authority and the International Tribunal for the Law of the Sea for Pioneer Investors' Application Fees

Trust Fund for the Symposia on Consequences of Rapid Population Growth and Human Rights and Population

Trust Fund for the Special Purpose Contribution of the Government of Sweden to the United Nations Decade of Disabled Persons

Trust Fund relating to the Settlement of the Situation relating to Afghanistan
Afghanistan Emergency Trust Fund

Trust Fund for an Interim Arrangement for Maintaining the Collection and Dissemination of Statistical Information on the International Tin Economy

Trust Fund for the United Nations Regional Centre for Peace and Disarmament in Asia

Trust Fund for Assistance to Bangladesh in Disaster Preparedness Following Floods in 1988

Trust Fund for the Preparation for the International Decade for Natural Disaster Reduction

UNDRO Disaster Prevention Award Endowment Fund

Trust Fund for Disaster Relief

Trust Fund for Global and Regional Disarmament Activities

Trust Fund for Information Support for African Economic Recovery and Development

Trust Fund for an Interim Arrangement for Maintaining the Collection and Dissemination of Statistical Information on the International Iron Ore Economy

Trust Fund to Assist States in the Judicial Settlement of Disputes through the International Court of Justice

Public Information Fund for World Statesman Magazine

Trust Fund in Support of United Nations Peace-making and Peace-keeping Activities

United Nations Trust Fund for the Training for UNTAG

The following three trust funds were closed during the same period:

Trust Fund for Disarmament Projects

World Youth Assembly Medals

Trust Fund for the World Conference of the United Nations Decade for Women,
1980

At 31 December 1989, there were 133 general trust funds, 112 in operation and the following had no transactions:

Trust Fund for Assistance to Bangladesh in Disaster Preparedness Following
Floods in 1988

ANNEX II

Comparative analysis of the short-term deficit of the United Nations
as at 31 December 1989 and 31 December 1987

(Millions of United States dollars)

		<u>1989</u>	<u>1987</u>
1.	<u>Regular Budget and Working Capital Fund</u>		
a.	Amounts withheld by Member States which, because of positions of principle, have not participated in the financing of certain Regular Budget expenditures	60.8	67.6
b.	Special account for assessed contributions unpaid pursuant to General Assembly resolution 3049 C (XXVII)	(statement III) 16.6	16.6
		<u>77.4</u>	<u>84.2</u>
2.	<u>UNEF (1973) and UNDOF</u>		
a.	Amounts withheld by Member States because of positions of principle	7.6 a/	31.3
b.	Special account for assessed contributions unpaid pursuant to General Assembly resolution 36/116 A	(statement X) 36.0	36.0
		<u>43.6</u>	<u>67.3</u>
3.	<u>UNIFIL</u>		
a.	Amounts withheld by Member States because of positions of principle	176.1 b/	226.8
b.	Special account for assessed contributions unpaid pursuant to General Assembly resolution 36/116 A	(statement XI) 19.6	19.6
		<u>195.7</u>	<u>246.4</u>
4.	<u>UNEF (1956)</u>		
	Conditional voluntary contributions received; repayable to Governments	(statement IX) 0.6	0.6
	Obligations incurred in excess of assessed contributions, voluntary contributions and miscellaneous income available	34.6 c/ d/	35.4
	<u>Less:</u> Financed from the United Nations bonds	(statement VIII) (8.1)	(8.1)
	Financed from the United Nations Special Account, General Assembly resolution 2115 (XX)	(statement VII) (3.9)	(3.9)
	Net obligations incurred in excess of available funds	<u>23.2</u>	<u>24.0</u>
5.	<u>ONUC</u>		
	Conditional voluntary contributions received; repayable to Governments	(statement XIII) 1.6	1.6
	Obligations incurred in excess of assessed contributions, voluntary contributions and miscellaneous income available	45.9 c/ e/	46.3
	<u>Less:</u> Financed from the United Nations bonds	(statement VIII) (35.9)	(35.9)
	Net obligations incurred in excess of available funds	<u>11.6</u>	<u>12.0</u>

	<u>1989</u>	<u>1987</u>
6. <u>Total gross deficit</u>	351.5	433.9
7. <u>Less:</u> Voluntary contributions and pledges to the United Nations Special Account (statement VII)	(113.5) <u>f/</u>	(98.8)
8. <u>Net "A" deficit</u>	<u>238.0</u>	<u>335.1</u>
9. <u>Add:</u> Amounts to be repaid or credited to Member States from surplus accounts for contributions to: UNEF (1956)	4.9	4.3
ONUC	<u>16.8</u>	<u>16.6</u>
10. <u>Net "B" deficit</u>	<u>259.7</u>	<u>356.0</u>

a/ Estimated cumulative withholdings from the inception of UNEF in 1973 through the completion of its liquidation and from the inception of UNDOF in 1974 to 31 May 1990.

b/ Estimated cumulative withholdings from the inception of UNIFIL on 19 March 1978 to 31 January 1990.

c/ The amounts shown include an allowance of \$3.8 million resulting from currency fluctuations.

d/ The above amounts for UNEF (1956) have taken into consideration the claims received from Governments but not yet accepted by the United Nations and estimates for provisions in respect of reimbursable costs for which no claims have yet been received from Governments.

e/ Provision has been made in the above table for reimbursable costs for which claims have been received but not accepted by the United Nations and for the estimated claims for services supplied by Governments to ONUC.

f/ Excludes \$10 million received for the purposes of General Assembly resolution 3049 A (XXVII), which was contributed with the expectation of inducing other Member States to make voluntary contributions of sufficient amount to arrive at a total solution of the financial problems of the Organization.

ANNEX III

Explanatory notes on assessed contributions receivable

1. Assessed contributions receivable, as shown in the accounts for the biennium 1988-1989, have been recorded in accordance with the Financial Regulations and Rules of the United Nations and the relevant resolutions of the General Assembly. With reference to the amounts shown as unpaid, certain Member States have indicated that they do not intend to pay some of their assessed contributions or that such contributions will be paid only under certain conditions. In regard to the foregoing, a number of Member States have requested that attention be drawn to their positions (as stated by their delegations at successive sessions of the General Assembly), particularly with respect to the following:

(a) To the extent that the amounts relate to the expenditures under the United Nations Emergency Force (1956) Special Account and the Ad Hoc Account for the United Nations Operation in the Congo which, in their view, were illegal, they do not consider themselves bound, under the provisions of Article 17 of the Charter of the United Nations, to participate in paying for those expenditures;

(b) A similar position has been taken by certain Member States for the years 1963-1989 in respect of the estimated share of certain expenditure items included in the United Nations regular budget, such as the United Nations bond issue; prior to 1975, withholdings by those Member States included the United Nations Commission for the Unification and Rehabilitation of Korea and the United Nations Memorial Cemetery in Korea and, prior to 1968, they also covered the United Nations Truce Supervision Organization in Palestine and the United Nations Field Service;

(c) Certain Member States have stated that they do not intend to participate in the financing of the United Nations Emergency Force (UNEF) (1973), the United Nations Disengagement Observer Force (UNDOF) and the United Nations Interim Force in Lebanon (UNIFIL); other States have stated that they have excluded from their contributions to UNEF their shares of the expenses which they attribute to the additional functions resulting from the agreement of 4 September 1975 between Egypt and Israel;

(d) Certain Member States have also stated that they do not consider themselves bound to certain expenditure items included in the United Nations regular budget, such as the United Nations Committee on the Exercise of the Inalienable Rights of the Palestinian People and the Special Unit on Palestinian Rights; the International Conference on Palestine; the Conference on Alliance between Israel and South Africa; the Preparatory Commission of the Law of the Sea; the United Nations International School, the grants-in-aid to cover the deficit of UNITAR, the Conference on the situation in Kampuchea, and the expenses involved in transferring extrabudgetary posts to the regular budget;

(e) With regard to the amounts assessed under the regular budget that relate to their dollar shares of appropriations for the regular programme of technical co-operation (as provided for in part V of the budget for the years 1963 to 1973, in sect. 19 for 1974-1975, in sect. 15 for 1976 to 1979 and in sect. 24 thereafter), four Member States, over the years, have contributed equivalent amounts in their national currencies as follows:

	<u>Bank balances</u>	<u>Amount accepted up to 31 December 1989</u>
	(United States dollar equivalent)	(United States dollar equivalent)
Bulgaria	134 673 <u>a/</u>	36 988
Byelorussian Soviet Socialist Republic)		
Ukrainian Soviet Socialist Republic)		481 056
Union of Soviet Socialist Republics)	14 219 357 <u>b/</u>	2 846 474
		26 309 170
 Total	 14 354 030	 29 673 688

a/ Equivalent in dollars of a balance of 288,200.40 leva as at 27 January 1989.

b/ Equivalent in dollars of a balance of 9,000,853 roubles as at 31 December 1989 in a joint account established by the Governments of the Union of Soviet Socialist Republics, the Byelorussian Soviet Socialist Republic and the Ukrainian Soviet Socialist Republic.

2. As a result of the positions taken by some Member States as outlined above, it is estimated that, as at 31 December 1989, a cumulative total of \$60.8 million will have been withheld from the payment of 11 Member States. The estimate of \$60.8 million is included in the total contributions outstanding as at 31 December 1989 of \$461.2 million with respect to the regular budget.

3. Similarly, certain Member States have not participated in the financing of UNEF (1973) and of UNDOF in an estimated amount of \$7.6 million, which covers UNEF (1973) until its liquidation in 1979 and UNDOF up to 31 May 1990. This amount excludes \$36.0 million in unpaid assessed contributions by China for the period from 25 October 1971 through 31 December 1981, which were transferred to a special account by virtue of General Assembly resolution 36/116 A of 10 December 1981.

4. Withholdings by certain Member States from payments for the financing of UNIFIL are estimated to be \$176.1 million. That estimate, which is based on the apportioned shares of the States concerned from the inception of UNIFIL on 19 March 1978 to 31 January 1990, excludes \$19.6 million in unpaid assessed contributions by China for the period 25 October 1971 through 31 December 1981, which were transferred to a special account under General Assembly resolution 36/116 A of 10 December 1981.

5. The assessed contributions receivable shown in statement III exclude \$16.6 million in unpaid assessed contributions to the regular budget by China for the period up to 24 October 1971. Following the General Assembly's adoption of resolution 2758 (XXVI), entitled "Restoration of the lawful rights of the People's Republic of China in the United Nations", on 25 October 1971, that amount has been transferred to a special account under General Assembly resolution 3049 C (XXVII) of 19 December 1972.

6. With regard to the United Nations Iran-Iraq Military Observer Group (UNIIMOG), the United Nations Angola Verification Mission (UNAVEM), the United Nations Transition Assistance Group (UNTAG) and the United Nations Observer Group in Central America (ONUCA), South Africa is not expected to pay its assessed contributions in the foreseeable future, given its current membership status. The outstanding contributions that have accumulated since the inception of these operations amount to \$662,551 for UNIIMOG, \$40,329 for UNAVEM, \$1,829,794 for UNTAG and \$180,900 for ONUCA.

ANNEX IV

UNITED NATIONS GENERAL FUND, WORKING CAPITAL FUND AND
SPECIAL ACCOUNTSChanges in financial position for the biennium 1988-1989
ended 31 December 1989

(Millions of United States dollars)

		<u>1989</u>	<u>1987</u>
Sources of funds:			
Unobligated balance of appropriations	(statement I)	23.6	129.1
Excess of income over revised estimates	(statement II)	2.5	9.9
Savings in liquidation of prior years' obligations	(statement II)	15.9	10.7
Amount to be transferred as credits against Member States' contributions in 1990	(statement III)	20.6	-
Amount transferred as credits against Member States' contributions for 1989	(statement II)	(3.1)	-
Funding of revised budgets for prior bienniums	(statement III)	-	4.4
Increase in Special Account:			
Voluntary contributions	(statement VII)	(3.9) a/	10.0
Interest income	(statement VII)	18.4	12.0
Total funds provided		<u>74.0</u>	<u>176.1</u>
Application of funds:			
Increase in assessed contributions unpaid	(statement III)	107.9	110.9
Unrecorded expenditures for prior years	(statement III)	-	2.5
Total funds used		<u>107.9</u>	<u>113.4</u>
Subtotal		(33.9)	62.7
Net increase/decrease in other assets/liabilities			
(Increase) decrease in receivables		(18.3)	12.2
Increase (decrease) in deferred income		(13.5)	13.2
Increase (decrease) in other liabilities		46.6	(30.5)
Increase in cash and investments		(19.1)	57.6
Cash and investments at beginning of biennium 1 January 1988		<u>66.3</u>	<u>8.7</u>
Cash and investments at 31 December 1989		<u>47.2</u>	<u>66.3</u>

a/ France's contribution was applied to assessed contributions of the United Nations regular budget.

ANNEX V

POST EXCHANGE AND OTHER SELF-LIQUIDATING COMMERCIAL ACTIVITIES

I. Combined statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989

(United States dollars)

	Geneva Cafeteria Amortization Fund	UNTSO Post Exchange Operation
<u>Income</u>		
Gross sales	-	3 665 923
<u>Less:</u> Cost of goods sold	-	3 276 575
Net income from sales	-	389 348
Other income	195 080	96 462
Total income	195 080	485 810
<u>Expenditure</u>		
Personnel services	-	321 219
Other	325 030	88 173
Total expenditure	325 030	409 392
<u>Excess of income over expenditure</u>	(129 950)	76 418

II. Combined statement of assets and liabilities as at 31 December 1989

<u>Assets</u>		
Cash	435 985	342 157
Accounts receivable	-	35 977
Interest receivable	1 361	-
Inventory	-	310 339
Equipment (less depreciation)	-	38 688
Due from United Nations General Fund	16 615	81 435
Total assets	453 961	808 596
<u>Liabilities</u>		
Accounts payable	-	148 581
Unliquidated obligations	20 355	8 393
Reserves and contingencies for staff welfare	-	430 938
Operational reserve	207 969	152 896
Total liabilities	228 324	740 808
<u>Fund balance</u>		
Balance as at 1 January 1986	355 587	7 740
<u>Add:</u> Excess of income over expenditure	(129 950)	76 418
Subtotal	225 637	84 158
<u>Less:</u> Transfer of retained earning to staff welfare	-	16 370
Balance as at 31 December 1989	225 637	67 788
Total liabilities and fund balance	453 961	808 596

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